BOSTON PUBLIC LIBRARY
3 9999 06316 238 0

№ 9336.2473a.35
1916

GIVEN BY
Statistical Department

TREASURY DEPARTMENT

UNITED STATES INTERNAL REVENUE

Statistics of Income

Compiled from the Returns for 1916
under the direction of the
COMMISSIONER OF INTERNAL REVENUE

WASHINGTON
GOVERNMENT PRINTING OFFICE
1918

TREASURY DEPARTMENT,
Document No. 2817.
Internal Revenue.

2

STATISTICAL DEPARTMENT
SEP 18 1918
BOSTON PUBLIC LIBRARY

*9336.2473a25
1916
cont.

TABLE OF CONTENTS.

ANALYTICAL TEXT AND STATISTICAL TABLES.

Page.

GENERAL SURVEY 5–15
Official transmittal 5
PERSONAL INCOME-TAX RETURNS 5–9
Income class distribution, with text table 5
Exemptions from normal tax, with text table 6
Classification by sex and conjugal condition, with text tables 6
Distribution of incomes by occupation, with text table 7
Service, business, and property as sources of income, with text table 7
Incomes from personal service and business, and from property by income classes, with text table 8
Tax withheld at source 9
CORPORATE INCOME-TAX RETURNS 9–12
Gross income, net income and tax, with text table 10
Distribution of corporate incomes by industries, with text table 10
INCOME RETURNS BY STATES 12–13
Combined personal and corporate income, with text table 12
FOREIGN INVESTMENTS IN THE UNITED STATES 13
HISTORICAL GROWTH OF INCOME ADMINISTRATION 13–15
STATISTICAL TABLES:
Personal income tables—Nos. 1–8—
Distribution of incomes by States—
1. For the United States 18
Distribution of incomes by classes—
2. For the United States 20
2a. By States and Territories 47–97
Sex and conjugal condition—Distribution by States—
3. For the United States 22
Sex and conjugal condition—Distribution by income classes—
4. For the United States 24
Distribution of returns by States and classes—
5. For the United States 26
Distribution of incomes by occupation—
6. For the United States 31
6a. By States and Territories 98–113
6b. Distribution of incomes by States and Territories 114–125
6c. Distribution of incomes by classes 126–137
Income from personal service and business, compared with income from property—
7. For the United States 32
Taxes, direct and source—
8. For the United States 34
Corporate income tables—Nos. 9–10—
Distribution of incomes by States—
9. For the United States 35
Distribution of incomes by industries—
10. For the United States 37
10a. By States and Territories 138–380
Incomes from foreign investments in the United States—No. 11—
11. Returns of nonresident aliens and foreign corporations 44
Appendix—
Classification of occupations in the personal income tables 383
Classification of industries in the corporation income tables 383–391

STATISTICS OF INCOME.

Compiled from the Returns for 1916.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., June 1, 1918.

Hon. W. G. McADOO,
Secretary of the Treasury.

SIR: I have the honor to submit herewith for publication a report entitled "Statistics of Income" as compiled from the returns of personal and corporate income filed with the Treasury Department for the year ended December 31, 1916. This publication is in compliance with section 21 of the act of Congress approved September 8, 1916, which provides:

> That the preparation and publication of statistics reasonably available with respect to the operation of the income-tax law and containing classifications of taxpayers and of income, the amounts allowed as deductions and exemptions, and any other facts deemed pertinent and valuable shall be made annually by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury.

PERSONAL INCOME-TAX RETURNS.

In the calendar year ended December 31, 1916, personal returns in the number of 437,036 were filed, showing an aggregate net income of $6,298,577,620, income tax (normal and additional) amounting to $173,386,694, an average tax of $396.73 and an average tax rate of 2.75 per cent of the aggregate net income.

INCOME CLASS DISTRIBUTION (PERSONAL RETURNS).

These returns may be surveyed from the standpoint of class distribution, occupational distribution, returns by States, and source, i. e., whether derived from personal service or property. The following table classifies or distributes the number of returns filed, the net income returned, and the total tax shown, according to the size of the income or the amount returned.

Cumulative percentage of personal returns by income classes—Extract from Table 2.

Income classes.	Cumulative percentage of returns filed.	Cumulative percentage of net income returned.	Cumulative percentage of tax, normal and additional.
$3,000 to $10,000	71.659	26.385	4.081
$3,000 to $25,000	90.495	45.992	10.793
$3,000 to $30,000	92.371	49.500	12.334
$3,000 to $90,000	98.206	68.903	25.244
$3,000 to $100,000	98.456	70.528	26.885
$3,000 to $150,000	99.131	76.202	34.050
$3,000 to $300,000	99.698	84.233	47.896
$3,000 to $500,000	99.864	88.551	58.250
$3,000 to $2,000,000	99.985	95.626	81.138
$3,000 to $5,000,000	99.998	98.367	92.344
$3,000 to $5,000,000 and over	100.00	100.00	100.00

From the preceding table it appears that more than one-fourth (26.38 per cent) of the total net income reported was returned by persons with incomes of from $3,000 to $10,000, nearly one-half (49.5 per cent) by those with incomes of from $3,000 to $30,000, and more than three-fourths (76.2 per cent) by those with incomes of less than $150,000. While 98.5 per cent of the total number of returns filed represented incomes of less than $100,000, the 1½ per cent. representing incomes of $100,000 or more, reported nearly one-third of the total net income and nearly three-fourths of the total tax.

EXEMPTIONS FROM NORMAL TAX (PERSONAL RETURNS).

While the total net income reported in the personal returns amounted in the year 1916 to $6,298,577,620, only about 40 per cent of this amount was subject to the normal tax. Specific exemptions of $3,000 and $4,000 were allowed to single and married persons or heads of families, respectively, and 25 per cent of the total net income was exempted under this head. Dividends, moreover, were not subject to the normal tax, and in 1916 dividends represented 33.92 per cent of the total net income returned.

Total net income of personal returns—the amount exempted from normal tax, the net income subject to normal tax, and corresponding percentages.

Distribution.	Exemptions and net income.	Per cent of total net income exempted.
Personal exemption	$1,643,310,000	.....
Less (class $3,000–$4,000 exemptions exceed net income)	53,228,895	.....
Net personal exemption	1,590,081,105	25.24
Dividends	2,136,468,625	33.92
Total exemptions	3,726,549,730	59.16
Net income subject to normal tax	2,572,027,890	40.84
Total net income returned	6,298,577,620	100.00

CLASSIFICATION BY SEX AND CONJUGAL CONDITION (PERSONAL RETURNS).

It is not possible to classify taxpayers accurately by sex and conjugal conditions, owing to the fact that 81.25 per cent of the returns are made by heads of families including joint returns of husband and wife. However, it is possible to show separately the returns made by married women and to classify by sex the taxpayers who were not heads of families. The significant facts in this connection which it is possible to derive from the returns are set forth in the two summary tables immediately following:

Distribution of incomes by sex and conjugal condition—Summary from Tables 3 and 4.

Distribution.	Number of returns.	Per cent of total returns.	Net income.	Per cent of total net income.
Heads of families, including joint returns of husband and wife	355,107	81.25	$4,934,804,725	78.35
Married women making returns separate from husbands	7,635	1.75	193,482,535	3.07
All other:				
Male	47,461	10.86	755,531,225	12.00
Female	26,833	6.14	414,759,135	6.58
Total	437,036	100.00	6,298,577,620	100.00

Amount of taxes by sex and conjugal condition.

Distribution.	Tax (normal and additional).	Per cent of total tax.
Heads of families, including joint returns of husband and wife	$131,992,642	76.13
Married women making returns separate from husbands	6,267,902	3.61
All other:		
Male	25,403,761	14.65
Female	9,722,389	5.61
Total	173,386,694	100.00

DISTRIBUTION OF INCOMES BY OCCUPATION (PERSONAL RETURNS).

The following table shows for 22 selected occupations, what proportion of the persons engaged in such occupations made returns in 1916. The occupations selected for this comparison are those in which a relatively small proportion of minors are employed.

Number of returns filed for 1916, by certain occupations, compared with the total number of persons engaged in such occupations, as of the census of 1910.

Occupations.	Number of returns filed in 1916.	Number of persons as per census of 1910.	Per cent filing returns.
Architects	1,419	16,613	8.54
Authors, editors, reporters, etc	2,529	38,750	6.53
Clergymen	1,671	118,018	1.42
Engineers—Civil, mining, etc	6,628	58,963	11.24
Lawyers and judges	21,273	112,149	18.97
Medical profession—Physicians, surgeons, oculists, dentists, nurses, and other medical specialists	20,348	291,942	6.97
Public service—Civil	2,992	382,138	.78
Public service—Military	5,459	77,153	7.08
Theatrical profession—Actors, singers, musicians, etc	914	167,607	.55
Teachers—From kindergarten to university; also school and college officials	2,919	614,905	.47
Agriculturists—Farmers, stock raisers, orchardists, etc	14,407	6,047,615	.24
Real-estate brokers—Agents and salesmen	6,146	125,862	4.88
Stock and bond brokers	2,839	13,729	20.68
Brokers—All other	7,479	36,016	20.77
Commercial travelers	12,274	268,522	4.57
Insurance agents and solicitors	7,243	88,463	8.19
Lumbermen	1,319	12,263	10.76
Manufacturers	23,631	235,107	10.05
Merchants and dealers—Storekeepers, jobbers, commission merchants, etc	54,363	1,246,077	4.36
Mine owners and mine operators	2,554	14,287	17.88
Saloon keepers	1,311	68,215	1.92
Theatrical business—Owners, managers, etc	811	31,418	2.58
All other business	18,605	101,868	18.26

SERVICE, BUSINESS, AND PROPERTY AS SOURCES OF INCOME (PERSONAL RETURNS).

It has been possible to measure in a rough way the relative importance of incomes derived, respectively, from personal service, business, and property. Under personal service have been classified incomes and salaries, professions and vocations. Partnership gains and profits of all kinds have been included in the class devoted to business pursuits. On the other hand, rents, royalties, interest income reported by fiduciaries, income from foreign sources, and dividends have been classified as "income from property." The

comparisons have been based upon gross income, inasmuch as it is not possible accurately to allocate the various deductions to their correct places in such a classification.

Comparison of incomes from personal service, business, and property—Summary of Table 7.

Distribution.	Gross income.	Per cent of total gross income.
Income from personal service:		
Salaries	$1,478,346,372	17.70
Professions and vocation	372,930,404	4.47
Total income from personal service	1,851,276,776	22.17
Income from business:		
Business, trade, commerce, and partnership gains and profits	2,637,474,520	31.59
Total income from personal service and business	4,488,751,296	53.76
Income from property:		
Rents	601,919,604	7.21
Interest on notes, bonds, mortgages, etc	667,566,376	7.99
Fiduciaries	379,795,249	4.55
Royalties	41,883,053	.50
Income from foreign sources	33.517,780	.40
Dividends	2,136,468,625	25.59
Total income from property	3,861,150,687	46.24
Total gross income	8,349,901,983	100.00
Less general deductions	2,051,324,363	24.57
Total net income	6,298,577,620	75.43

From the above table it appears that more than one-half of the gross income in 1916 was derived from service and business. If it had been possible to classify the deductions, a different proportion might have been obtained for net income. However, it is probable that even if the deductions could be taken into account, income from service and business would not be markedly different in importance from property income as that term has been here interpreted. The outstanding feature of the table is found in the great importance of salaries, dividends, and business profits. These three classes account for practically three-fourths of the gross income returned.

INCOMES FROM PERSONAL SERVICE AND BUSINESS, AND FROM PROPERTY BY INCOME CLASSES (PERSONAL RETURNS).

In the following table the relations to the gross income of income from service and business, income from property, general deductions, and total net income, are separately shown for each income class. It will be noted that the proportion of property income steadily rises as the income itself becomes larger. It will also be noted that the deductions are relatively greater in the smaller incomes than in the larger incomes. In the highest group containing incomes of $2,000,000 and over, nearly 92 per cent of the gross income was subjected to tax, the deductions representing only a little more than 8 per cent of the gross amount returned.

Income from personal service and business, compared with income from property, by income classes—Summary of Table 7.

Income classes.	Income from personal service and business.	Per cent of gross income.	Income from property.	Per cent of gross income.	Total gross income.
$3,000 to $4,000	$349,110,533	71.78	$137,227,739	28.22	$486,338,272
$4,000 to $5,000	354,406,462	75.42	115,484,763	24.58	469,891,225
$5,000 to $10,000	1,048,270,762	68.98	471,393,920	31.02	1,519,664,682
$10,000 to $20,000	777,246,831	58.29	556,212,245	41.71	1,333,459,076
$20,000 to $40,000	570,900,233	50.64	556,523,904	49.36	1,127,424,137
$40,000 to $60,000	256,146,453	45.39	308,225,065	54.61	564,371,518
$60,000 to $80,000	175,855,806	46.15	205,211,881	53.85	381,067,687
$80,000 to $100,000	117,400,995	42.11	161,403,036	57.89	278,804,031
$100,000 to $150,000	189,969,289	44.06	241,197,375	55.94	431,166,664
$150,000 to $200,000	111,525,897	40.82	161,710,305	59.18	273,236,202
$200,000 to $250,000	79,510,104	41.60	111,537,344	58.40	191,047,448
$250,000 to $300,000	52,137,641	37.10	88,408,519	62.90	140,546,160
$300,000 to $500,000	136,375,361	41.82	189,699,980	58.18	326,075,341
$500,000 to $1,000,000	107,678,309	35.02	199,836,614	64.98	307,514,923
$1,000,000 to $1,500,000	51,105,706	37.11	86,625,834	62.89	137,731,540
$1,500,000 to $2,000,000	25,416,465	31.10	56,301,500	68.90	81,717,965
$2,000,000 and over	85,694,449	28.58	214,150,663	71.42	299,845,112
Grand total	4,488,751,296	53.76	3,861,150,687	46.24	8,349,901,983

Income classes.	General deductions.	Per cent of gross income.	Total net income.	Per cent of gross income.
$3,000 to $4,000	$184,713,544	37.98	$301,624,728	62.02
$4,000 to $5,000	146,846,938	31.25	323,044,287	68.75
$5,000 to $10,000	482,416,705	31.74	1,037,247,977	68.26
$10,000 to $20,000	389,340,865	29.20	944,118,211	70.80
$20,000 to $40,000	265,342,165	23.54	862,081,972	76.46
$40,000 to $60,000	114,105,025	20.22	450,266,493	79.78
$60,000 to $80,000	80,981,343	21.25	300,086,344	78.75
$80,000 to $100,000	54,884,133	19.69	223,919,898	80.31
$100,000 to $150,000	73,811,346	17.12	357,355,318	82.88
$150,000 to $200,000	49,686,117	18.18	223,550,085	81.82
$200,000 to $250,000	27,268,314	14.27	163,779,134	85.73
$250,000 to $300,000	22,015,973	15.66	118,530,187	84.34
$300,000 to $500,000	54,137,324	16.60	271,938,017	83.40
$500,000 to $1,000,000	50,743,598	16.50	256,771,325	83.50
$1,000,000 to $1,500,000	20,411,719	14.82	117,319,821	85.18
$1,500,000 to $2,000,000	10,252,766	12.55	71,465,199	87.45
$2,000,000 and over	24,366,488	8.13	275,478,624	91.87
Grand total	2,051,324,363	24.57	6,298,577,620	75.43

TAX WITHHELD AT SOURCE (PERSONAL RETURNS).

Figures showing the amount and importance of the tax withheld at source by banks and other withholding agents, under the provisions of the law of September 8, 1916, are shown in Table 8. The withholding requirement affected only the normal tax. The total tax withheld at the source was $8,904,572. This constituted 17.31 per cent of the normal tax ($51,440,558) and 5.14 per cent of the total tax, normal and additional, amounting to $173,386,694.

CORPORATE INCOME-TAX RETURNS.

The immediately following tables are based upon the returns of corporations of which there were filed 341,253, showing gross income of $35,327,631,015, net income of $8,765,908,984, and a total income tax of $171,805,150.

GROSS INCOME, NET INCOME, AND TAX. (CORPORATE RETURNS.)

Of the total number of returns filed only 206,984, or 60.65 per cent, reported a positive net income. The remainder, numbering 134,269, or 39.35 per cent of the total, reported no net income, and of this group 41,174, or more than 12.07 per cent, were returned as "inactive or out of business." These features of corporation returns are summarized in the following table:

Corporate income for the United States (extract from Table 10), showing income returned by corporations, segregated as to those reporting net income and those reporting no net income.

Distribution.	Number of returns.	Per cent of total number of returns.	Gross income.	Per cent of total gross income.
Reporting net income	206,984	60.65	$32,531,096,969	92.08
Reporting no net income:				
Active	93,095	27.28	2,796,326,175	.....
Inactive or out of business	41,174	12.07	207,871	.....
Total corporations reporting no net income	134,269	39.35	2,796,534,046	7.92
Grand total	341,253	100.00	35,327,631,015	100.00

Distribution.	General deductions.	Per cent of total general deductions.	Net income.	Total tax.
Reporting net income	$23,765,187,985	87.31	$8,765,908,984	$171,805,150
Reporting no net income:				
Active	3,449,730,605	.....	.....	.....
Inactive or out of business	3,707,852	.....	.....	.....
Total corporations reporting no net income	3,453,438,457	12.69	.....	.....
Grand total	27,218,626,442	100.00	8,765,908,984	171,805,150

DISTRIBUTION OF CORPORATE INCOMES BY INDUSTRIES.

Financial results of corporate activities in the various industries in the United States, as reflected by net income, comprise the next phase of the subject under consideration. In this connection there is presented below in condensed form a table showing the total corporate incomes for the United States for 1916, distributed according to industries under the following groupings: Agriculture, mining, manufacturing, public utilities, banking and insurance, merchandising, and miscellaneous corporations. In this table is shown the number of corporations making returns and the corresponding incomes classified as to those showing net income and those showing no net income. The summary is based on Table 10.

Distribution of incomes by industries for the United States—Summary of Table 10.

Industries.	Total number of corporations reporting.	Corporations showing net income.							Corporations showing no net income.				
		Number of corporations.	Per cent of total number of corporations reporting in each industry.	Gross income.	Total deductions.	Net income.	Normal tax as to corporations.	Per cent of total normal tax.	Number of corporations.	Per cent of total number of corporations reporting in each industry.	Gross income.	Total deductions.	Deficit.
Agriculture and animal husbandry	7,274	3,563	48.98	$269,910,068	$200,047,637	$69,862,431	$1,376,651	0.80	3,711	51.02	$61,305,469	$84,812,643	$23,507,174
Extraction of minerals	11,968	5,393	45.06	2,182,712,092	1,383,828,743	798,883,349	15,846,557	9.22	6,575	54.94	202,486,317	273,259,725	70,773,408
Manufacturing and mechanical industries:													
Food and kindred products	9,440	6,687	70.84	1,390,081,215	1,060,459,213	329,622,002	6,355,536	3.70	2,753	29.16	101,765,191	115,216,800	13,451,609
Textiles and their products	7,071	5,607	79.30	1,589,120,839	1,206,009,642	383,111,197	7,309,083	4.25	1,464	20.70	71,777,604	81,963,635	10,186,031
Iron and steel products	10,096	7,410	73.40	3,062,395,284	1,932,978,319	1,129,416,965	22,141,920	12.89	2,686	26.60	138,924,431	163,386,518	24,462,087
Lumber and its manufactures	7,129	4,930	69.15	624,396,480	509,712,803	114,683,677	2,240,205	1.30	2,199	30.85	121,804,291	140,964,452	19,160,161
Leather and finished products	1,895	1,500	79.16	454,231,513	317,096,514	137,134,999	2,672,848	1.56	395	20.84	16,144,453	18,675,820	2,531,367
Paper and printing	10,226	7,284	71.23	1,017,707,721	804,943,066	212,764,655	4,180,498	2.44	2,942	28.77	114,066,655	129,260,494	15,193,839
Liquors and beverages	2,283	1,626	71.22	509,766,213	426,606,462	83,159,751	1,620,453	.94	657	28.78	39,290,183	44,752,019	5,461,836
Chemicals and allied products	6,638	4,373	65.88	1,727,677,177	1,033,325,520	694,351,657	13,774,924	8.02	2,265	34.12	47,533,912	102,611,287	55,077,375
Stone, clay, and glass products	4,205	2,695	64.09	425,664,511	337,307,303	88,357,208	1,734,684	1.01	1,510	35.91	50,961,206	58,880,175	7,918,969
Metals and metal products other than iron and steel	5,124	3,497	68.25	1,602,254,589	1,036,891,876	565,362,713	11,009,903	6.41	1,627	31.75	65,283,107	81,235,611	15,952,504
Miscellaneous industries	16,069	10,219	63.60	1,682,826,496	1,263,165,420	419,661,076	8,220,695	4.78	5,850	36.40	260,311,825	312,298,437	51,986,612
Total	80,176	55,828	69.63	14,086,122,038	9,928,496,138	4,157,625,900	81,260,749	47.30	24,348	30.37	1,027,862,858	1,249,245,248	221,382,390
Public utilities	22,897	15,793	68.97	7,341,367,734	5,800,291,604	1,541,076,130	30,160,766	17.56	7,104	31.03	465,555,414	542,555,869	77,000,455
Banks and insurance companies:													
Banks	26,803	24,919	92.97	1,287,944,828	887,345,248	400,599,580	7,946,854	4.62	1,884	7.03	34,908,927	54,605,818	19,696,891
Insurance companies	3,208	2,626	81.86	1,588,303,859	1,460,397,628	127,906,231	2,558,675	1.49	582	18.14	166,480,517	181,026,286	14,545,769
Total	30,011	27,545	91.78	2,876,248,687	2,347,742,876	528,505,811	10,505,529	6.11	2,466	8.22	201,389,444	235,632,104	34,242,660
Merchandising companies	30,583	20,998	68.65	1,774,145,273	1,309,269,466	464,875,807	9,037,152	5.26	9,585	31.35	245,222,749	312,769,806	67,547,057
Miscellaneous companies	158,344	77,864	49.17	4,000,591,077	2,795,511,521	1,205,079,556	23,617,746	13.75	80,480	50.83	592,711,795	755,163,062	162,451,267
Grand total, United States	341,253	206,984	60.65	32,531,096,969	23,765,187,985	8,765,908,984	171,805,150	100.00	134,269	39.35	2,796,534,046	3,453,438,457	656,904,411

The outstanding feature of the above table is the prominence of the manufacturing and mechanical industries. Out of 341,253 separate corporate returns made in 1916, there were 80,176 classed as manufacturing and mechanical corporations, making 23.49 per cent of the total. Among corporations showing net income the manufacturing and mechanical comprised 26.97 per cent of the entire group, and they were charged with 47.30 per cent of the entire tax assessed against corporations.

The next in importance to manufacturing is the group of public utilities which report a net income of $1,541,076,130 and a normal tax of $30,160,766. The percentage of corporations in these classes showing net income is nearly identical, being 69.63 per cent for the manufacturing and mechanical industries and 68.97 per cent for public utilities.

Leaving out of account the miscellaneous companies, the third group of industries in importance so far as net income and normal tax are concerned, is that concerned with the extraction of minerals. Of these corporations, 45.06 per cent show net income, and 54.94 per cent record a deficit.

INCOME RETURNS BY STATES.

COMBINED PERSONAL AND CORPORATE INCOME.

The following table shows the net income and tax reported in the returns by States. The figures do not represent, however, what may be called the geographical distribution of income. They are based upon the returns filed in each State. An individual files his income-tax return in the State in which he resides and a corporation files its income-tax return in the State in which its principal place of business is located. Consequently income reported by an individual or corporation in one State may have been derived from sources in other States. Furthermore, under the provision for the collection of tax at the source the collecting agent filed the return in the State in which the agent was located, regardless of the residence of the person earning the income.

From the foregoing it will be clear that there is no way of ascertaining from the income-tax returns the amount of income earned in the respective States or the amount of tax paid on that basis.

Returns by States of personal and corporate net income and income tax.

States and Territories.	Net income.				Tax.	
	Total personal.	Total corporate.	Total personal and corporate.	Per cent for each State.	Total personal and corporate.	Per cent for each State.
1. Alabama	$18,469,010	$45,892,777	$64,361,787	0.427	$1,088,391	0.315
2. Alaska	1,878,419	744,903	2,623,322	.017	31,658	.009
3. Arizona	11,777,241	30,924,259	42,701,500	.283	810,700	.235
4. Arkansas	17,683,678	24,791,391	42,475,069	.282	644,643	.187
5. California	228,321,945	279,952,569	508,277,514	3.374	9,053,738	2.623
6. Colorado	53,854,130	57,043,218	110,897,348	.736	2,171,612	.629
7. Connecticut	133,858,341	189,211,399	323,069,740	2.145	6,538,230	1.894
8. Delaware	57,798,410	136,270,898	194,069,308	1.288	6,590,000	1.909
9. District of Columbia	67,334,621	41,460,981	108,795,602	.722	1,846,918	.535
10. Florida	17,401,202	17,670,823	35,072,025	.233	673,676	.195
11. Georgia	32,992,965	56,508,639	89,501,604	.594	1,460,252	.423

Returns by States of personal and corporate net income and income tax—Continued.

States and Territories.	Net income.				Tax.	
	Total personal.	Total corporate.	Total personal and corporate.	Per cent for each State.	Total personal and corporate.	Per cent for each State.
12. Hawaii	$20,362,022	$45,704,636	$66,066,658	0.439	$1,256,553	0.364
13. Idaho	7,927,064	10,817,234	18,744,298	.124	353,022	.102
14. Illinois	484,290,833	762,145,412	1,246,436,245	8.274	25,962,095	7.521
15. Indiana	74,637,683	101,751,368	176,389,051	1.171	3,167,298	.918
16. Iowa	65,604,874	57,610,384	123,215,258	.818	1,632,748	.473
17. Kansas	39,638,465	104,070,570	143,709,035	.954	2,629,854	.762
18. Kentucky	38,506,976	66,519,119	105,026,095	.697	1,687,951	.489
19. Louisiana	51,274,633	52,633,117	103,907,750	.690	1,826,468	.529
20. Maine	30,435,945	38,312,774	68,748,719	.456	1,116,140	.323
21. Maryland	121,009,054	87,284,003	208,293,057	1.383	4,063,559	1.177
22. Massachusetts	474,292,762	467,503,662	941,796,424	6.252	19,820,279	5.742
23. Michigan	162,533,104	375,253,744	537,786,848	3.570	10,703,627	3.101
24. Minnesota	93,201,384	205,685,329	298,886,713	1.984	5,606,525	1.624
25. Mississippi	14,831,796	11,382,856	26,214,652	.174	417,434	.121
26. Missouri	147,069,303	222,630,602	369,699,905	2.454	6,721,044	1.947
27. Montana	19,467,019	33,580,309	53,047,328	.352	967,780	.280
28. Nebraska	36,559,607	35,742,854	72,302,461	.480	1,049,268	.304
29. Nevada	2,799,775	3,778,312	6,578,087	.044	93,653	.027
30. New Hampshire	19,557,542	14,861,724	34,419,266	.228	544,112	.158
31. New Jersey	254,068,880	245,706,911	499,775,791	3.318	10,364,745	3.003
32. New Mexico	7,486,732	15,138,195	22,624,927	.150	387,434	.112
33. New York	1,922,864,651	2,274,661,422	4,197,526,073	27.863	122,435,292	35.469
34. North Carolina	24,825,826	60,882,803	85,708,629	.569	1,761,155	.510
35. North Dakota	9,219,055	10,664,421	19,883,476	.132	273,408	.079
36. Ohio	318,822,511	630,144,978	948,967,489	6.300	20,087,105	5.819
37. Oklahoma	66,811,462	112,338,867	179,150,329	1.189	6,544,137	1.896
38. Oregon	24,968,572	18,732,510	43,701,082	.290	694,695	.209
39. Pennsylvania	643,243,991	1,122,447,066	1,765,691,057	11.721	39,889,284	11.551
40. Rhode Island	65,257,163	71,874,276	137,131,439	.910	3,310,870	.955
41. South Carolina	9,882,947	23,512,698	33,395,645	.222	522,420	.152
42. South Dakota	7,474,252	7,924,094	15,398,346	.102	204,408	.056
43. Tennessee	39,867,675	48,737,212	88,604,887	.588	1,362,716	.399
44. Texas	113,278,037	123,581,835	236,859,872	1.572	4,995,754	1.447
45. Utah	14,281,206	57,600,820	71,882,026	.478	1,312,723	.381
46. Vermont	14,628,955	9,201,351	23,830,306	.158	545,643	.158
47. Virginia	42,216,464	93,482,931	135,699,395	.901	2,302,722	.667
48. Washington	49,697,247	53,468,785	103,166,032	.685	1,830,502	.530
49. West Virginia	30,170,809	66,409,707	96,580,516	.641	1,730,409	.501
50. Wisconsin	87,614,595	132,762,577	220,377,172	1.464	3,868,836	1.121
51. Wyoming	6,523,787	8,895,659	15,419,446	.102	238,328	.069
Total	6,298,577,620	8,765,908,984	15,064,486,604	100.000	345,191,844	100.000

FOREIGN INVESTMENTS IN THE UNITED STATES.

The returns of nonresident aliens and also of corporations controlled by nonresident aliens are separately tabulated in Table 11 The personal income tax returns numbered 4,294, with a total net income of $65,772,271 and a total tax liability, normal and additional, of $1,656,418. The net income of foreign corporations reporting net income was $81,814,841 and the deficit reported by foreign corporations having no net income was $2,568,446. For nonresident aliens and foreign corporations the total net income was $147,587,112, with a corresponding tax of $3,189,307. These figures relating to nonresident aliens and foreign corporations are embraced in the various tables under the proper headings and are included in the total income and tax for the United States.

HISTORICAL GROWTH OF INCOME ADMINISTRATION.

The present system of income taxation began with an excise tax with respect to the income of corporations, incorporated as section 38 of the tariff act of August 5, 1909. That statute continued as an

excise provision until it was superseded by the income-tax law of October 3, 1913. This latter statute, as well as the subsequent act of September 8, 1916, embraced both personal and corporate incomes as sources of Federal revenue.

According to the comparative yearly returns of net income, there has been a more or less steady growth in the income returned by corporations, with exceptional increases in the amounts reported for 1915 and 1916. From the inception of the original excise statute of 1909 to the income act of 1916 the net income reported by corporations rose from $3,590,000,000 to $8,765,900,000.

The personal income tax history covers a shorter period. In the four years from 1913 to 1916, inclusive, the net income advanced from $3,900,000,000 to $6,300,000,000. The data in which these various phases of growth are summarized are brought together in statistical form in the following tables. Comparison by income classes for the personal income returns is confined to the three calendar years 1914, 1915, and 1916 The returns for 1913 are omitted as they pertain only to the last ten months of that year and do not coincide with the classification used in the three subsequent years.

Comparison of personal returns for 1914, 1915, and 1916, by income classes.

Income class.	Number of returns filed.		
	1914	1915	1916
$3,000 to $4,000	82,754	69,045	85,122
$4,000 to $5,000	66,525	58,949	72,027
$5,000 to $10,000	127,448	120,402	150,553
$10,000 to $15,000	34,141	34,102	45,309
$15,000 to $20,000	15,790	16,475	22,618
$20,000 to $25,000	8,672	9,707	12,953
$25,000 to $30,000	5,483	6,196	8,055
$30,000 to $40,000	6,008	7,005	10,068
$40,000 to $50,000	3,185	4,100	5,611
$50,000 to $100,000	5,161	6,847	10,452
$100,000 to $150,000	1,189	1,793	2,900
$150,000 to $200,000	406	724	1,284
$200,000 to $250,000	233	386	726
$250,000 to $300,000	130	216	427
$300,000 to $400,000	147	254	469
$400,000 to $500,000	69	122	245
$500,000 to $1,000,000	114	209	376
$1,000,000 and over	60	120	206
	.....	.....	429,401
Returns filed by women making returns separate from husbands	.....	.....	[1] 7,635
Total	357,515	336,652	437,036

[1] The net incomes reported on separate returns made by husband and wife are combined and included as one return in the figures for the several classes.

Comparative yearly returns of net income.

PERSONAL.

Year.	Net income.	Increase from year to year.	Number of returns.
1913	[1] $3,900,000,000	.....	357,598
1914	[1] 4,000,000,000	$100,000,000	357,515
1915	[1] 4,600,000,000	600,000,000	336,652
1916	6,300,000,000	1,700,000,000	437,036

[1] Determined on the basis of the number of returns filed and the average net income in each class.

Comparative yearly returns of net income—Continued.

CORPORATE.

[As shown by the returns of corporations reporting net income, plus additional income uncovered by investigations.]

Year.	Net income.	Increase from year to year.	Returns showing taxable income.	Returns showing no taxable income.	Total number of returns.
1909	$3,590,000,000	.....	[1] 52,498	209,992	262,490
1910	3,761,000,000	$171,000,000	[1] 54,040	216,162	270,202
1911	3,503,000,000	[2] 258,000,000	[1] 55,129	233,223	288,352
1912	4,151,000,000	648,000,000	[1] 61,116	244,220	305,336
1913	4,714,000,000	563,000,000	188,866	128,043	316,909
1914	3,940,000,000	[2] 774,000,000	174,205	125,240	[3] 299,445
1915	5,310,000,000	1,370,000,000	190,911	175,532	[3] 366,443
1916	8,765,900,000	3,455,900,000	206,984	134,269	341,253

[1] Returns showing net income in excess of $5,000 exemption.
[2] Decrease.
[3] 1915 contains approximately 30,000 returns showing no net income which properly belong and should be included in 1914. (See Annual Report, Commissioner of Internal Revenue, 1916, p. 26.)

The net income for corporations, as shown in the above table includes not only the sum of incomes returned by corporations upon the prescribed forms, but also such additional income as was uncovered by field investigation or other revision of original returns. This accounts for the slightly larger aggregate of net income by years than is shown elsewhere in unrevised totals of earlier date.

Comparison from year to year of the returns showing net income with those showing no net income, shows a steady increase in the number of corporations reporting taxable income. At the same time there has been a slow but steady increase in the total number of corporations making returns. The basic statistical tables supporting this analysis immediately follow.

Respectfully,

DANIEL C. ROPER,
Commissioner of Internal Revenue.

Approved:

W G McAdoo

Secretary of the Treasury.

WASHINGTON : GOVERNMENT PRINTING OFFICE : 1918

STATISTICAL TABLES.

TABLE 1.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES; *showing for each State the number of returns, net income, exemptions, tax paid, and percentages each State constitutes of the total.*

[Income returned for the calendar year ended Dec. 31, 1916.]

States and Territories.	Returns.		Net income.		Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Income tax (normal and additional).		
	Number.	Per cent for each State of total number of returns.	Amount.	Per cent for each State of total net income returned.	Specific exemption.	Dividends.				Amount.	Per cent for each State of total tax.	Average rate of tax (normal and additional).
Alabama	2,097	0.480	$18,469,010	0.293	$8,046,000	$4,191,428	$6,555,900	$131,118	$44,871	$175,989	0.102	0.953
Alaska	243	.056	1,878,419	.030	914,000	305,918	677,200	13,544	3,478	17,022	.010	.906
Arizona	994	.227	11,777,241	.187	3,823,000	2,986,765	5,069,850	101,397	90,122	191,519	.111	1.626
Arkansas	2,255	.516	17,683,678	.281	8,671,000	2,862,583	6,523,550	130,471	27,042	157,513	.091	.891
California	21,208	4.853	228,324,945	3.625	79,731,000	70,611,281	81,000,300	1,620,006	1,975,630	3,595,636	2.074	1.575
Colorado	4,435	1.015	53,854,130	.855	16,983,000	15,259,090	22,382,600	447,652	608,106	1,055,758	.609	1.960
Connecticut	9,713	2.222	133,858,341	2.125	35,730,000	55,886,169	43,584,150	871,683	1,953,163	2,824,846	1.627	2.110
Delaware	1,346	.308	57,798,410	.918	5,021,000	42,086,532	10,850,500	217,010	3,478,595	3,695,605	2.131	6.394
District of Columbia	6,808	1.558	67,334,621	1.069	25,545,000	14,329,900	28,392,350	567,847	500,797	1,068,644	.616	1.587
Florida	1,779	.407	17,401,202	.276	6,816,000	5,233,591	5,640,700	112,814	209,822	322,636	.186	1.854
Georgia	3,444	.788	32,992,965	.524	13,320,000	9,973,072	10,151,000	203,020	175,042	378,062	.218	1.146
Hawaii	1,144	.262	20,362,022	.323	4,183,000	12,838,115	3,573,850	71,477	295,325	366,802	.212	1.801
Idaho	756	.173	7,927,064	.126	2,923,000	1,978,251	3,126,300	62,526	77,970	140,496	.081	1.772
Illinois	37,525	8.586	484,290,833	7.689	142,867,000	158,473,344	187,817,200	3,756,344	7,190,906	10,947,250	6.313	2.260
Indiana	7,004	1.602	74,637,683	1.185	26,843,000	24,809,379	23,979,850	479,597	686,364	1,165,961	.672	1.562
Iowa	8,497	1.944	65,604,874	1.041	32,867,000	16,494,472	17,665,350	353,307	165,538	518,845	.299	.791
Kansas	4,290	.982	39,638,465	.629	16,695,000	7,197,158	16,385,200	327,704	228,239	555,943	.321	1.403
Kentucky	3,887	.889	38,506,976	.611	14,743,000	13,349,225	11,019,900	220,398	164,099	384,497	.222	.999
Louisiana	4,517	1.034	51,274,633	.814	17,281,000	12,234,954	22,413,500	448,270	330,423	778,693	.450	1.519
Maine	2,823	.646	30,435,945	.483	10,555,000	10,569,882	9,728,450	194,569	176,798	371,367	.214	1.220
Maryland	9,674	2.214	121,009,054	1.921	35,944,000	32,014,428	54,260,200	1,085,204	1,320,319	2,405,523	1.389	1.988
Massachusetts	32,291	7.389	474,292,762	7.530	118,652,000	164,362,307	195,582,400	3,911,648	6,981,037	10,892,685	6.283	2.297

Michigan	11,448	2.619	162,533,104	2.581	43,662,000	64,870,637	55,441,050	1,108,821	2,231,861	3,340,682	1.927	2.055
Minnesota	7,556	1.729	93,201,384	1.480	28,840,000	35,565,099	29,763,450	595,269	958,013	1,553,282	.898	1.667
Mississippi	1,440	.329	14,831,796	.235	5,524,000	1,950,442	7,559,300	151,186	43,868	195,054	.112	1.315
Missouri	12,956	2.965	147,069,303	2.335	49,177,000	52,640,635	47,217,200	944,344	1,428,983	2,373,327	1.369	1.614
Montana	1,801	.412	19,467,019	.309	6,896,000	5,293,386	7,458,900	149,178	155,270	304,448	.176	1.564
Nebraska	4,286	.980	36,559,607	.580	16,622,000	9,589,875	11,008,950	220,179	127,599	347,778	.201	.951
Nevada	364	.083	2,799,775	.044	1,402,000	662,226	771,900	15,438	3,067	18,505	.011	.661
New Hampshire	1,735	.397	19,557,542	.311	6,446,000	7,431,532	5,975,900	119,518	138,655	258,173	.149	1.320
New Jersey	19,701	4.508	254,068,880	4.034	74,248,000	82,033,825	100,224,100	2,004,482	3,540,749	5,545,231	3.199	2.183
New Mexico	813	.186	7,486,732	.119	3,113,000	1,709,667	2,780,400	55,608	28,327	83,935	.048	1.121
New York	93,155	21.315	1,922,864,651	30.529	313,902,000	635,281,124	950,238,800	19,004,776	58,965,745	77,970,521	44.965	4.055
North Carolina	2,207	.505	24,825,826	.394	8,443,000	8,435,515	8,365,700	167,314	393,656	560,970	.324	2.260
North Dakota	1,176	.269	9,219,055	.146	4,571,000	2,064,793	2,754,200	55,084	11,260	66,344	.038	.720
Ohio	21,774	4.982	318,822,511	5.062	82,096,000	135,911,897	103,431,300	2,068,626	5,653,680	7,722,306	4.453	2.422
Oklahoma	2,539	.581	66,811,462	1.061	9,736,000	32,905,093	24,455,148	489,103	3,858,694	4,347,797	2.507	6.508
Oregon	2,800	.641	24,968,572	.396	10,727,000	5,507,854	9,219,442	184,389	152,662	337,051	.194	1.350
Pennsylvania	40,289	9.219	643,243,991	10.213	150,318,000	217,480,892	279,671,500	5,593,430	12,019,309	17,612,739	10.155	2.738
Rhode Island	3,745	.857	65,257,163	1.036	13,848,000	28,942,989	22,887,050	457,741	1,457,363	1,915,104	1.104	2.935
South Carolina	1,204	.276	9,882,947	.157	4,656,000	2,528,797	2,883,500	57,670	19,528	77,198	.046	.781
South Dakota	971	.222	7,474,252	.119	3,794,000	1,749,589	2,082,850	41,657	6,906	48,563	.028	.650
Tennessee	4,414	1.010	39,867,675	.633	16,987,000	10,394,451	13,337,600	266,752	146,326	413,078	.238	1.036
Texas	10,514	2.406	113,278,037	1.799	40,434,000	32,881,570	41,547,450	830,949	1,812,748	2,643,697	1.526	2.334
Utah	1,259	.288	14,281,206	.227	4,837,000	5,064,728	4,555,250	91,105	76,583	167,688	.098	1.174
Vermont	1,100	.252	14,628,955	.232	4,123,000	5,932,929	4,745,850	94,917	270,087	365,004	.211	2.495
Virginia	4,190	.959	42,216,464	.670	16,063,000	11,927,716	14,951,550	299,031	294,273	593,304	.342	1.405
Washington	5,360	1.226	49,697,247	.789	20,776,000	12,343,108	17,475,350	349,507	426,963	776,470	.448	1.562
West Virginia	2,575	.589	30,170,809	.479	9,837,000	11,938,909	8,780,700	175,614	240,772	416,386	.240	1.380
Wisconsin	8,261	1.890	87,614,595	1.391	31,504,000	33,893,596	23,500,100	470,002	783,255	1,253,257	.723	1.430
Wyoming	673	.154	6,523,787	.104	2,575,000	1,487,907	2,563,100	51,262	16,248	67,510	.039	1.035
Grand total	437,036	100.000	6,298,577,620	100.000	1,643,310,000	2,136,468,625	2,572,027,890	51,440,558	121,946,136	173,386,694	100.000	2.753

TABLE 2.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES; *showing for each class of income the number of returns, net income, exemptions, tax paid, and percentages each class constitutes of the total.*

[Income returned for the calendar year ended Dec. 31, 1916.]

Income class.	Number of returns.	Per cent each class is of total.	Cumulative per centage.	Total net income.	Per cent each class is of total.	Cumulative per centage.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Per cent each class is of total.	Cumulative per centage.	Average amount of tax per individual.	Average rate of tax per cent.
							Specific exemption.	Dividends.								
$3,000 to $4,000 [1]	74,066	17.249	17.249	$261,344,646	4.149	4.149	$291,286,000	$23,287,541	.....	.....	.....	.....	.....	.....	.....	.....
$3,000 to $4,000	11,056	2.575	19.824	40,280,082	0.639	4.788	33,168,000	1,299,582	$5,812,500	$116,250	.....	$116,250	0.067	0.067	$10.51	0.289
$4,000 to $5,000	72,027	16.774	36.598	323,044,287	5.129	9.917	276,613,000	13,453,587	32,977,700	659,554	.....	659,554	.380	.447	9.16	.204
$5,000 to $6,000	52,029	12.117	48.715	284,843,579	4.522	14.439	199,995,000	24,063,129	60,785,450	1,215,709	.....	1,215,709	.701	1.148	23.37	.427
$6,000 to $7,000	36,470	8.493	57.208	236,164,989	3.749	18.188	140,011,000	29,417,139	66,736,850	1,334,737	.....	1,334,737	.770	1.918	36.60	.565
$7,000 to $8,000	26,444	6.158	63.366	198,005,755	3.144	21.332	101,394,000	30,045,805	66,565,950	1,331,319	.....	1,331,319	.768	2.686	50.34	.672
$8,000 to $9,000	19,959	4.648	68.014	169,476,585	2.691	24.023	76,518,000	31,033,485	61,925,100	1,238,502	.....	1,238,502	.714	3.400	62.05	.731
$9,000 to $10,000	15,651	3.645	71.659	148,757,069	2.362	26.385	59,984,000	29,727,269	59,045,800	1,180,916	.....	1,180,916	.681	4.081	75.45	.794
$10,000 to $15,000	45,309	10.552	82.211	552,133,214	8.766	35.151	173,249,000	137,412,964	241,471,250	4,829,425	.....	4,829,425	2.785	6.866	106.59	.875
$15,000 to $20,000	22,618	5.267	87.478	391,984,997	6.223	41.374	86,338,000	122,670,097	182,976,900	3,659,538	.....	3,659,538	2.111	8.977	161.80	.934
$20,000 to $25,000	12,953	3.017	90.495	290,897,575	4.618	45.992	49,377,000	99,112,225	142,408,350	2,848,167	$299,884	3,148,051	1.816	10.793	243.04	1.082
$25,000 to $30,000	8,055	1.876	92.371	220,952,370	3.508	49.500	30,681,000	83,931,320	106,340,050	2,126,801	544,981	2,671,782	1.541	12.334	331.69	1.209
$30,000 to $40,000	10,068	2.345	94.716	350,232,027	5.560	55.060	38,288,000	138,016,677	173,927,350	3,478,547	1,409,143	4,887,690	2.819	15.153	485.47	1.396
$40,000 to $50,000	5,611	1.307	96.023	251,477,261	3.993	59.053	21,346,000	104,633,861	125,497,400	2,509,948	1,533,261	4,043,209	2.332	17.485	720.59	1.608
$50,000 to $60,000	3,621	.843	96.866	198,789,232	3.156	62.209	13,803,000	85,050,082	99,936,150	1,998,723	1,786,524	3,785,247	2.183	19.668	1,045.36	1.904
$60,000 to $70,000	2,548	.593	97.459	165,805,854	2.632	64,841	9,683,000	72,876,154	83,246,700	1,664,934	1,825,935	3,490,869	2.013	21.681	1,370.04	2.105
$70,000 to $80,000	1,787	.416	97.875	134,280,490	2.132	66.973	6,790,000	60,719,740	66,770,750	1,335,415	1,796,602	3,132,017	1.807	23.488	1,752.67	2.332
$80,000 to $90,000	1,422	.331	98.206	121,541,802	1.930	68,903	5,412,000	57,088,502	59,041,300	1,180,826	1,864,807	3,045,633	1.756	25.244	2,141.80	2.506
$90,000 to $100,000	1,074	.250	98.456	102,378,096	1.625	70.528	4,100,000	48,026,746	50,251,350	1,005,027	1,839,794	2,844,821	1.641	26.885	2,648.81	2.779
$100,000 to $150,000	2,900	.675	99.131	357,355,318	5.674	76.202	11,056,000	158,826,168	187,473,150	3,749,463	8,674,018	12,423,481	7.165	34.050	4,283.96	3.477
$150,000 to $200,000	1,284	.299	99.430	223,550,085	3.549	79.751	4,896,000	108,031,135	110,622,950	2,212,459	7,215,151	9,427,610	5.437	39.487	7,342.38	4.217
$200,000 to $250,000	726	.169	99.599	163,779,134	2.600	82.351	2,770,000	75,620,234	85,388,900	1,707,778	6,401,210	8,108,988	4.677	44.164	11,169.40	4.951
$250,000 to $300,000	427	.099	99.698	118,530,187	1.882	84.233	1,615,000	60,913,345	56,001,842	1,120,037	5,350,632	6,470,669	3.732	47,896	15,153.79	5.459
$300,000 to $400,000	469	.109	99.807	162,176,819	2.575	86.808	1,800,000	72,557,119	87,819,700	1,756,394	8,507,897	10,264,291	5.920	53.816	21,885.48	6.329

$400,000 to $500,000	245	.057	99.864	109,761,198	1.743	88.551	934,000	54,782,598	54,044,600	1,080,892	6,701,281	7,687,119	4.434	58.250	31,376.00	7.004
$500,000 to $1,000,000	376	.088	99.952	256,771,325	4.077	92.628	1,420,000	136,169,725	119,181,600	2,383,632	18,549,939	20,901,911	12.055	70.305	55,590.19	8.140
$1,000,000 to $1,500,000	97	.023	99.975	117,319,821	1.863	94.491	369,000	60,707,271	56,243,550	1,124,871	10,020,337	11,178,316	6.447	76.753	115,240.37	9.528
$1,500,000 to $2,900,000	42	.010	99.985	71,465,199	1.135	95.626	158,000	38,906,751	32,400,448	648,009	6,862,717	7,604,332	4.386	81.138	181,055.52	10.641
$2,000,000 to $3,000,000	34	.008	99.993	83,580,891	1.327	96.953	130,000	50,385,641	33,065,250	661,305	8,225,430	8,886,735	5.125	86.263	261,374.56	10.632
$3,000,000 to $4,000,000	14	.003	99.996	48,429,288	.769	97.722	52,000	34,178,288	14,199,000	283,980	5,198,713	5,482,693	3.162	89.425	391,620.93	11.321
$4,000,000 to $5,000,000	9	.002	99.998	40,627,643	.645	98.367	35,000	19,592,493	21,000,150	420,003	4,640,731	5,060,734	2.919	92.344	562,303.78	12.456
$5,000,000 and over	10	.002	100.000	102,810,802	1.633	100.000	39,000	73,931,952	28,869,850	577,397	12,697,149	13,274,546	7.656	100.000	1,327,454.60	12.908
Total	429,401	100.000	.....	6,298,577,620	.....	.....	1,643,310,000	2,136,468,625	2,572,027,890	51,440,558	121,946,136	173,386,694	100.000	.....	396.73	2.753
Married women making separate returns [2]	7,635															
Total number of returns filed	437,036															

[1] Nontaxable. Specific exemption and dividends exceed net income.
[2] The net incomes of both husband and wife were combined and counted as one return in its proper income class.

TABLE 3.—PERSONAL INCOME TAX—SEX AND CONJUGAL CONDITION, DISTRIBUTION BY STATES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1916.]

States and Territories.	Incomes of heads of families, including joint incomes of husbands and wives.		Incomes of married women making returns separate from husbands.		All other incomes.				Total.	
					Male.		Female.			
	Number of returns.	Amount of net income.	Number of returns.	Amount of net income.	Number of returns.	Amount of net income.	Number of returns.	Amount of net income.	Number of returns.	Amount of net income.
Alabama	1,791	$15,550,220	12	$103,363	202	$1,957,088	92	$858,339	2,097	$18,469,010
Alaska	185	(1)	.....	(1)	56	(1)	2	(1)	243	1,878,419
Arizona	856	9,717,881	5	166,929	116	1,315,637	17	576,794	994	11,777,241
Arkansas	1,948	15,390,254	14	99,563	221	1,668,131	72	525,730	2,255	17,683,678
California	17,136	181,246,097	343	6,485,057	2,256	22,938,777	1,473	17,655,014	21,208	228,324,945
Colorado	3,843	46,825,537	55	1,145,658	389	4,075,249	148	1,807,686	4,435	53,854,130
Connecticut	7,365	96,850,503	258	5,840,109	1,077	15,684,543	1,013	15,483,186	9,713	133,858,341
Delaware	1,076	47,218,330	31	2,408,621	149	3,750,531	90	4,420,928	1,346	57,798,410
District of Columbia	5,469	52,236,376	116	2,331,843	796	6,619,201	427	6,147,201	6,808	67,334,621
Florida	1,536	13,428,424	19	1,856,749	170	1,672,541	54	443,488	1,779	17,401,202
Georgia	2,991	(1)	1	(1)	325	(1)	127	(1)	3,444	32,992,965
Hawaii	853	14,589,501	34	867,262	170	2,825,536	87	2,079,723	1,144	20,362,022
Idaho	661	(1)	2	(1)	75	(1)	18	(1)	756	7,927,064
Illinois	31,813	393,656,295	507	12,017,372	3,611	52,998,910	1,594	25,618,256	37,525	484,290,833
Indiana	6,023	65,211,119	64	1,047,145	633	6,002,159	284	2,377,260	7,004	74,637,683
Iowa	7,547	57,389,977	57	858,696	597	4,661,004	296	2,695,197	8,497	65,604,874
Kansas	3,846	35,748,212	7	123,139	334	2,973,829	103	793,285	4,290	39,638,465
Kentucky	3,196	31,815,983	38	390,177	454	4,329,344	199	1,971,472	3,887	38,506,976
Louisiana	3,799	42,669,895	23	359,738	515	5,574,174	180	2,670,826	4,517	51,274,633
Maine	2,206	23,179,117	40	459,285	321	3,470,702	256	3,326,841	2,823	30,435,945
Maryland	7,396	92,781,718	158	2,324,972	1,274	16,983,336	846	8,919,028	9,674	121,009,054

Massachusetts	24,242	353,728,911	821	17,629,909	3,968	61,828,640	3,260	41,105,302	32,291	474,292,762
Michigan	9,780	136,844,936	154	4,858,715	1,014	13,808,364	500	7,021,089	11,448	162,533,104
Minnesota	6,547	79,920,236	125	2,554,704	653	7,626,332	231	3,100,112	7,556	93,201,384
Mississippi	1,228	12,511,625	8	63,962	140	1,400,113	64	856,096	1,440	14,831,796
Missouri	10,816	120,145,366	169	2,745,128	1,358	15,526,244	613	8,652,565	12,956	147,069,303
Montana	1,511	15,319,258	6	405,575	236	3,072,636	48	669,550	1,801	19,467,019
Nebraska	3,824	32,090,447	20	421,585	337	3,153,723	105	893,852	4,286	36,559,607
Nevada	316	(1)	2	(1)	37	(1)	9	(1)	364	2,799,775
New Hampshire	1,334	14,357,579	31	461,864	186	2,336,813	184	2,401,286	1,735	19,557,542
New Jersey	16,264	204,861,737	373	7,781,913	1,749	26,089,264	1,315	15,335,966	19,701	254,068,880
New Mexico	695	6,394,430	7	84,521	98	917,775	13	90,006	813	7,486,732
New York	71,799	1,421,824,728	2,454	74,672,579	12,086	286,828,753	6,816	139,538,591	93,155	1,922,864,651
North Carolina	1,888	20,567,889	22	593,232	234	2,982,209	63	682,496	2,207	24,825,826
North Dakota	1,046	(1)	1	(1)	115	(1)	14	(1)	1,176	9,219,055
Ohio	18,169	254,825,658	465	12,013,538	2,172	36,313,485	968	15,669,830	21,774	318,822,511
Oklahoma	2,176	60,055,060	19	457,360	273	5,143,452	71	1,155,590	2,539	66,811,462
Oregon	2,402	20,994,073	25	503,621	245	2,190,054	128	1,280,824	2,800	24,968,572
Pennsylvania	31,857	500,397,341	802	21,084,058	4,588	74,032,794	3,042	47,729,798	40,289	643,243,991
Rhode Island	2,910	47,017,502	99	3,341,107	393	6,609,119	343	8,289,435	3,745	65,257,163
South Carolina	1,056	8,547,292	4	24,289	111	1,119,795	33	191,571	1,204	9,882,947
South Dakota	884	(1)	1	(1)	74	(1)	12	(1)	971	7,474,252
Tennessee	3,817	34,568,738	24	251,277	418	3,576,699	155	1,470,961	4,414	39,867,675
Texas	9,021	95,191,082	43	450,855	1,011	11,445,180	439	6,190,920	10,514	113,278,037
Utah	1,111	12,734,495	17	300,870	101	940,411	30	305,430	1,259	14,281,206
Vermont	880	9,411,952	19	901,691	110	1,688,456	91	2,626,856	1,100	14,628,955
Virginia	3,592	36,465,803	33	771,156	398	3,481,375	167	1,498,130	4,190	42,216,464
Washington	4,753	43,025,408	19	323,532	452	4,988,086	136	1,360,221	5,360	49,697,247
West Virginia	2,187	25,075,829	25	376,528	270	3,757,003	93	961,449	2,575	30,170,809
Wisconsin	6,895	71,951,345	58	1,416,661	814	8,445,845	494	5,800,744	8,261	87,614,595
Wyoming	571	5,433,669	5	34,884	79	936,849	18	118,385	673	6,523,787
States grouped[1]	.....	55,045,915	.....	62,725	.....	5,791,064	.....	1,391,826	.....	.....
Grand total	355,107	4,934,804,725	7,635	193,482,535	47,461	755,531,225	26,833	414,759,135	437,036	6,298,577,620

[1] States grouped to conceal the net income and identity of the taxpayer where one or two returns only appear under a distribution.

TABLE 4.—PERSONAL INCOME TAX—SEX AND CONJUGAL CONDITION, DISTRIBUTION BY INCOME CLASSES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1916.]

Income class.	Incomes of heads of families, including joint incomes of husbands and wives.		Incomes of married women making returns separate from husbands.		All other incomes.				Grand total.	
					Male.		Female.			
	Number of returns.	Amount of net income.	Number of returns.	Amount of net income.	Number of returns.	Amount of net income.	Number of returns.	Amount of net income.	Number of returns.	Amount of net income.
$3,000 to $4,000[1]	69,088	$243,593,572	128	$365,211	2,674	$9,309,435	2,304	$8,076,428	74,066	$261,344,646
$3,000 to $4,000					8,422	30,999,663	2,634	9,280,419	11,056	40,280,082
$4,000 to $5,000	60,532	271,115,051	160	623,784	7,470	33,273,443	4,025	18,032,009	72,027	323,044,287
$5,000 to $6,000	43,908	239,719,020	159	731,799	5,180	28,246,679	2,941	16,146,081	52,029	284,843,579
$6,000 to $7,000	30,601	197,490,141	135	689,139	3,732	24,118,374	2,137	13,867,335	36,470	236,164,989
$7,000 to $8,000	22,062	164,558,031	136	688,228	2,731	20,403,693	1,651	12,355,803	26,444	198,005,755
$8,000 to $9,000	16,641	140,686,524	127	681,560	2,063	17,476,827	1,255	10,631,674	19,959	169,476,585
$9,000 to $10,000	13,031	123,095,243	134	827,765	1,666	15,784,394	954	9,049,667	15,651	148,757,069
$10,000 to $15,000	37,322	450,998,077	536	4,079,528	4,872	59,230,409	3,115	37,825,200	45,309	552,133,214
$15,000 to $20,000	18,484	316,009,943	479	4,670,957	2,425	41,759,614	1,709	29,544,483	22,618	391,984,997
$20,000 to $25,000	10,518	230,971,754	559	5,426,729	1,416	31,610,427	1,019	22,888,665	12,953	290,897,575
$25,000 to $30,000	6,516	172,975,951	543	5,883,845	897	24,491,039	642	17,601,535	8,055	220,952,370
$30,000 to $40,000	8,084	270,076,571	825	11,666,894	1,180	40,637,105	804	27,851,457	10,068	350,232,027
$40,000 to $50,000	4,513	191,995,661	612	10,687,791	668	29,616,538	430	19,177,271	5,611	251,477,261
$50,000 to $60,000	2,940	153,602,500	427	8,014,742	399	21,788,663	282	15,383,327	3,621	198,789,232
$60,000 to $70,000	2,039	124,670,060	353	8,347,384	306	19,712,506	203	13,075,904	2,548	165,805,854
$70,000 to $80,000	1,429	100,688,143	279	6,919,213	226	16,809,559	132	9,863,575	1,787	134,280,490
$80,000 to $90,000	1,146	90,955,138	251	7,321,741	180	15,188,501	96	8,076,422	1,422	121,541,802
$90,000 to $100,000	878	78,086,571	191	5,682,773	121	11,507,383	75	7,101,369	1,074	102,378,096
$100,000 to $150,000	2,356	270,839,710	562	19,639,352	343	42,655,107	201	24,221,149	2,900	357,355,318
$150,000 to $200,000	1,044	167,648,902	302	14,276,058	160	27,597,316	80	14,027,809	1,284	223,550,085
$200,000 to $250,000	592	123,234,875	178	10,789,630	93	20,636,557	41	9,118,072	726	163,779,134
$250,000 to $300,000	334	84,992,556	113	8,061,749	57	15,410,894	36	10,064,988	427	118,530,187

$300,000 to $400,000	393	125,867,469	136	10,119,882	57	19,666,649	19	6,522,819	469	162,176,819
$400,000 to $500,000	199	82,301,536	76	6,739,670	34	15,179,132	12	5,540,860	245	109,761,198
$500,000 to $1,000,000	292	175,976,604	148	23,974,056	61	40,659,031	23	16,161,634	376	256,771,325
$1,000,000 to $1,500,000	78	88,988,206	37	5,042,371	11	14,040,354	8	9,248,890	97	117,319,821
$1,500,000 to $2,000,000	32	49,734,190	18	4,613,826	8	13,801,418	2	3,315,765	42	71,465,199
Classes grouped: [2]										
$2,000,000 to $3,000,000	28	203,932,726	15	6,916,858	5	53,920,515	1	10,708,525	34	83,580,891
$3,000,000 to $4,000,000	10		4		3		1		14	48,429,288
$4,000,000 to $5,000,000	8		7		.....		1		9	40,627,643
$5,000,000 and over	9		5		1		.....		10	102,840,802
Married women making returns separate from husbands [3]	.....	.....	.....	.....	.....	.....	.....	.....	7,635	.....
Grand total	355,107	4,934,804,725	7,635	193,482,535	47,461	755,531,225	26,833	414,759,135	437,036	6,298,577,620

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.
[3] The combined net income of both husband and wife is shown in the grand total as one return in its proper income class.

TABLE 5.—PERSONAL INCOME TAX—DISTRIBUTION OF RETURNS BY STATES AND CLASSES, FOR THE UNITED STATES; *showing the number of returns in each State and class, also as distributed by sex and conjugal conditions.*

[Returns of net income filed for the calendar year ended Dec. 31, 1916.]

States and Territories.	Total number of returns.	Distribution of returns by income class.																		
		$3,000 to $4,000[1]	$3,000 to $4,000	$4,000 to $5,000	$5,000 to $6,000	$6,000 to $7,000	$7,000 to $8,000	$8,000 to $9,000	$9,000 to $10,000	$10,000 to $15,000	$15,000 to $20,000	$20,000 to $25,000	$25,000 to $30,000	$30,000 to $40,000	$40,000 to $50,000	$50,000 to $60,000	$60,000 to $70,000	$70,000 to $80,000	$80,000 to $90,000	$90,000 to $100,000
Alabama	2,085	445	44	351	268	185	125	107	75	235	106	51	41	19	11	3	4	5	4	2
Alaska	243	40	15	53	35	28	14	10	9	24	3	2	2	5	.....	1	.....	2	.....	.....
Arizona	989	166	24	152	135	77	59	50	39	110	59	27	20	32	13	9	4	3	1	1
Arkansas	2,241	475	59	430	288	224	149	115	83	214	89	50	22	23	7	4	2	2	1	3
California	20,865	4,085	655	3,884	2,438	1,803	1,250	954	778	2,067	963	531	336	385	212	132	84	51	49	36
Colorado	4,380	848	94	717	499	349	241	190	151	541	265	137	65	103	49	34	19	22	9	7
Connecticut	9,455	1,461	199	1,474	1,116	812	613	413	373	1,114	582	299	210	278	140	94	65	43	23	16
Delaware	1,315	185	23	167	135	109	77	67	55	139	80	53	34	36	28	20	16	8	4	6
District of Columbia	6,692	1,590	317	1,305	859	485	325	237	141	591	277	160	85	105	59	31	23	17	15	6
Florida	1,760	379	49	304	217	181	106	79	57	194	66	50	25	19	12	4	5	3	4	2
Georgia	3,443	590	90	640	443	349	230	193	125	345	163	95	40	60	26	19	9	10	6	2
Hawaii	1,110	192	27	150	125	71	66	53	33	106	66	34	35	41	22	18	12	7	7	3
Idaho	754	137	26	123	94	69	67	46	23	76	38	19	6	11	6	1	3	.....	2	1
Illinois	37,018	6,725	920	6,612	4,605	3,229	2,300	1,722	1,313	3,679	1,816	1,018	605	760	470	238	201	123	124	65
Indiana	6,940	1,408	163	1,229	917	570	410	341	288	688	333	160	108	108	48	35	36	16	11	8
Iowa	8,440	2,199	175	1,766	1,094	727	504	350	273	670	269	125	77	101	34	26	12	7	11	4
Kansas	4,283	935	88	816	563	379	304	196	145	408	160	94	44	58	28	12	9	7	8	6
Kentucky	3,849	743	95	681	485	336	236	180	142	410	197	117	45	61	41	23	14	16	4	5
Louisiana	4,494	885	140	672	553	388	261	212	161	475	246	134	77	99	55	31	33	14	9	9
Maine	2,783	499	67	480	370	243	193	112	102	296	125	93	46	53	29	21	12	12	5	3
Maryland	9,516	1,447	276	1,562	1,188	852	632	486	336	1,023	511	348	193	217	123	91	55	35	32	22
Massachusetts	31,470	5,533	796	4,998	3,560	2,509	1,892	1,415	1,159	3,439	1,680	1,001	666	815	474	326	232	169	131	92
Michigan	11,294	1,856	196	1,728	1,365	976	718	541	424	1,297	660	377	206	332	164	94	62	48	33	29
Minnesota	7,431	1,304	166	1,372	900	652	448	343	272	743	372	214	116	153	98	71	46	28	27	22
Mississippi	1,432	262	39	201	176	120	70	75	59	176	104	55	31	27	14	8	4	1	.....	6
Missouri	12,787	2,549	343	2,392	1,522	999	718	575	428	1,295	625	354	224	283	126	89	64	36	29	19

Montana	1,795	233	48	289	239	179	131	120	82	204	97	64	36	37	9	8	5	2	1	1
Nebraska	4,266	900	88	791	637	441	240	203	154	384	154	93	43	70	25	13	3	9	3	4
Nevada	362	69	10	99	40	34	22	16	14	23	13	7	4	5	5	1	.....	.....	.....	.....
New Hampshire	1,704	323	28	278	214	169	115	66	68	167	93	42	28	42	21	12	11	5	4	4
New Jersey	19,328	3,322	495	3,434	2,508	1,664	1,221	909	658	1,985	988	512	311	376	244	158	109	73	50	50
New Mexico	806	169	29	172	91	73	58	32	26	55	37	18	6	14	9	5	3	4	2	1
New York	90,701	12,293	2,741	13,820	10,313	7,498	5,483	4,199	3,392	9,810	5,418	3,254	2,178	2,800	1,674	1,091	792	563	472	372
North Carolina	2,185	397	40	383	317	203	143	102	94	227	113	35	41	38	17	11	2	4	.....	2
North Dakota	1,175	213	21	265	185	97	81	56	42	107	53	20	10	14	4	1	4	.....	1	.....
Ohio	21,309	3,519	417	3,413	2,645	1,828	1,311	995	798	2,366	1,179	698	463	490	314	183	112	85	75	67
Oklahoma	2,520	344	40	371	294	235	189	140	104	285	155	71	50	56	40	34	21	22	12	8
Oregon	2,775	690	68	522	349	234	174	126	81	245	106	49	35	32	26	10	5	4	4	3
Pennsylvania	39,487	5,524	919	6,092	4,803	3,346	2,552	1,956	1,550	4,551	2,337	1,384	827	1,104	573	421	296	211	160	118
Rhode Island	3,646	562	59	510	419	297	228	168	135	454	230	139	86	132	46	31	24	21	17	8
South Carolina	1,200	226	23	246	167	128	60	60	41	126	66	19	11	9	9	6	.....	.....	.....	.....
South Dakota	970	191	20	200	157	92	54	50	43	83	32	13	11	14	8	1	.....	1	.....	.....
Tennessee	4,390	1,043	119	796	528	353	264	180	139	434	175	121	59	76	47	18	9	7	7	4
Texas	10,471	2,076	255	1,877	1,378	892	732	507	360	1,095	462	254	143	159	78	51	32	26	22	13
Utah	1,242	201	22	212	141	115	71	56	48	162	71	42	24	29	12	11	5	6	4	2
Vermont	1,081	201	20	187	138	93	76	50	48	113	42	21	24	21	7	4	10	6	6	2
Virginia	4,157	848	98	723	521	381	259	180	167	430	191	102	60	78	34	30	11	13	7	8
Washington	5,341	1,357	133	1,034	643	439	273	237	182	486	203	102	70	75	21	21	10	13	6	5
West Virginia	2,550	436	50	445	307	218	174	114	95	264	158	88	43	52	29	21	16	3	3	5
Wisconsin	8,203	1,861	205	1,506	972	672	481	347	263	819	354	189	123	145	63	38	39	24	17	19
Wyoming	668	130	22	103	73	67	44	28	23	79	36	18	10	16	7	6	3	.....	.....	3
Total	429,401	74,066	11,056	72,027	52,029	36,470	26,444	19,959	15,651	45,309	22,618	12,953	8,055	10,068	5,611	3,621	2,548	1,787	1,422	1,074
Married women making returns separate from husbands [2]	7,635	128	.....	160	159	135	136	127	134	536	479	559	543	825	612	427	353	279	251	191
Grand total	437,036	74,194	11,056	72,187	52,188	36,605	26,580	20,086	15,785	45,845	23,097	13,512	8,598	10,893	6,223	4,048	2,901	2,066	1,673	1,265

[1] Non-taxable. Specific exemption and dividends exceed net income.
[2] The net incomes of both husband and wife were combined and counted as one return in its proper income class.

TABLE 5.—PERSONAL INCOME TAX—DISTRIBUTION OF RETURNS BY STATES AND CLASSES, FOR THE UNITED STATES; *showing the number of returns in each State and class, also as distributed by sex and conjugal conditions*—Continued.

[Returns of net income filed for the calendar year ended Dec. 31, 1916.]

States and Territories.	Distribution of returns by income class.													Distribution of returns by sex and conjugal conditions.				
	$100,000 to $150,000	$150,000 to $200,000	$200,000 to $250,000	$250,000 to $300,000	$300,000 to $400,000	$400,000 to $500,000	$500,000 to $1,000,000	$1,000,000 to $1,500,000	$1,500,000 to $2,000,000	$2,000,000 to $3,000,000	$3,000,000 to $4,000,000	$4,000,000 to $5,000,000	$5,000,000 and over.	Heads of families including joint returns of husbands and wives.	Single— Men.	Single— Women.	Married women making returns separate from husbands.[1]	Total number of returns.
Alabama	2	2												1,791	202	92	12	2,097
Alaska														185	56	2		243
Arizona	3	2		2	1									856	116	17	5	994
Arkansas			1											1,948	221	72	14	2,255
California	88	30	15	17	6	8	7	1						17,136	2,256	1,473	343	21,208
Colorado	22	7	2	3	1	2	2	1						3,843	389	148	55	4,435
Connecticut	62	30	15	6	9	3	2	1		2				7,365	1,077	1,013	258	9,713
Delaware	15	11	9	3	8	9	11	1	3	1	1		1	1,076	149	90	31	1,346
District of Columbia	37	17	5	2	1	1	1							5,469	796	427	116	6,808
Florida	2		1		1									1,536	170	54	19	1,779
Georgia	3	4						1						2,991	325	127	1	3,444
Hawaii	24	12	2	2		2								853	170	87	34	1,144
Idaho	2	1	1		1	1								661	75	18	2	756
Illinois	231	87	52	25	35	23	26	7	4	3				31,813	3,611	1,594	507	37,525
Indiana	25	16	14	1	3	3		1						6,023	633	284	64	7,004
Iowa	10	2	1	1	2									7,547	597	296	57	8,497

Kansas	11	4	2	5			1							3,846	334	103	7	4,290
Kentucky	14	1		2	1									3,196	454	199	38	3,887
Louisiana	22	10	5	2	1									3,799	515	180	23	4,517
Maine	15	2	1	3	1									2,206	321	256	40	2,823
Maryland	36	26	9	2	6	2	4		2					7,396	1,274	846	158	9,674
Massachusetts	261	117	75	36	41	17	32	3				1		24,242	3,968	3,260	821	32,291
Michigan	88	46	17	11	12	5	7	1		1				9,780	1,014	500	154	11,448
Minnesota	40	17	9	5	6	4	2	1						6,547	653	231	125	7,556
Mississippi	3	1												1,228	140	64	8	1,440
Missouri	54	26	6	9	14	2	4	2						10,816	1,358	613	169	12,956
Montana	3	2	2		2		1							1,511	236	48	6	1,801
Nebraska	8	1			1	1								3,824	337	105	20	4,286
Nevada														316	37	9	2	364
New Hampshire	8	3		1	2									1,334	186	184	31	1,735
New Jersey	119	57	28	18	17	7	9	2	2	2				16,264	1,749	1,315	373	19,701
New Mexico	1		1											695	98	13	7	813
New York	1,006	467	304	165	191	99	187	54	23	20	11	6	5	71,799	12,086	6,816	2,454	93,155
North Carolina	7	3	1		1		2	2						1,888	234	63	22	2,207
North Dakota	1													1,046	115	14	1	1,176
Ohio	152	64	45	27	19	15	22	1	3	2		1		18,169	2,172	968	465	21,774
Oklahoma	20	8	3	2	6	1	3	1	2				3	2,176	273	71	19	2,539
Oregon	6	2		1	2	1								2,402	245	128	25	2,800
Pennsylvania	343	155	64	54	58	31	39	11	3	2	2	1		31,857	4,588	3,042	802	40,289
Rhode Island	32	9	11	10	6	4	5	2		1				2,910	393	343	99	3,745
South Carolina	2	1												1,056	111	33	4	1,204
South Dakota														884	74	12	1	971
Tennessee	7	1		2	1									3,817	418	155	24	4,414
Texas	31	12	7	3	3		1	1					1	9,021	1,011	439	43	10,514
Utah	5	1	2											1,111	101	30	17	1,259
Vermont	6	1			3		1	1						880	110	91	19	1,100
Virginia	7	5	1		1		2							3,592	398	167	33	4,190

[1] The net incomes of both husband and wife were combined and counted as one return in its proper income class.

TABLE 5.—PERSONAL INCOME TAX—DISTRIBUTION OF RETURNS BY STATES AND CLASSES, FOR THE UNITED STATES; *showing the number of returns in each State and class, also as distributed by sex and conjugal conditions*—Continued

[Returns of net incomes filed for the calendar year ended Dec. 31, 1916.]

States and Territories.	Distribution of returns by income class.													Distribution of returns by sex and conjugal conditions.				
	$100,000 to $150,000	$150,000 to $200,000	$200,000 to $250,000	$250,000 to $300,000	$300,000 to $400,000	$400,000 to $500,000	$500,000 to $1,000,000	$1,000,000 to $1,500,000	$1,500,000 to $2,000,000	$2,000,000 to $3,000,000	$3,000,000 to $4,000,000	$4,000,000 to $5,000,000	$5,000,000 and over.	Heads of families including joint returns of husbands and wives.	Single— Men.	Single— Women.	Married women making returns separate from husbands.[1]	Total number of returns.
Washington	17	4	4	2	1	.....	2	1	.....	.....	.....	.....	.....	4,753	452	136	19	5,360
West Virginia	17	6	4	.....	1	.....	1	.....	.....	.....	.....	.....	.....	2,187	270	93	25	2,575
Wisconsin	32	11	7	5	4	4	2	1	.....	.....	.....	.....	.....	6,895	814	494	58	8,261
Wyoming	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	571	79	18	5	673
Total	2,900	1,284	726	427	469	245	376	97	42	34	14	9	10	355,107	47,461	26,833	7,635	437,036
Married women making returns separate from husbands[1]	562	302	178	113	136	76	148	37	18	15	4	7	5					
Grand total	3,462	1,586	904	540	605	321	524	134	60	49	18	16	15					

[1] The net incomes of both husband and wife were combined and counted as one return in its proper income class.

TABLE 6.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY OCCUPATION, FOR THE UNITED STATES; *showing for each occupation the number of returns, net income, total tax, and relative percentages.*

[Income returned for the calendar year ended Dec. 31, 1916.]

Occupations.	Returns.		Net income.		Income tax (normal and additional).	
	Number.	Per cent each class is of total number of returns.	Amount.	Per cent each class is of total net income returned.	Amount.	Per cent each class is of total tax.
Accounting professions: Accountants, statisticians, actuaries, etc.	4,229	0.967	$25,932,801	0.412	$183,911	0.106
Architects	1,419	.325	13,701,121	.218	154,108	.089
Artists: Painters, sculptors, etc.	786	.179	7,651,573	.121	118,767	.069
Authors, editors, reporters, etc.	2,529	.579	24,077,768	.382	323,518	.187
Clergymen	1,671	.382	10,868,893	.173	68,560	.040
Engineers: Civil, mining, etc.	6,628	1.517	63,319,332	1.005	960,993	.554
Lawyers and judges	21,273	4.868	245,139,302	3.892	4,289,869	2.474
Medical profession: Physicians, surgeons, oculists, dentists, nurses and other medical specialists	20,348	4.656	143,577,410	2.280	1,256,645	.725
Public service: Civil	2,992	.685	20,427,287	.324	158,726	.092
Public service: Military	5,459	1.249	28,965,909	.460	158,381	.091
Theatrical profession: Actors, singers, musicians, etc.	914	.209	11,128,927	.177	242,854	.140
Teachers: From kindergarten to university; also school and college officials	2,919	.668	19,345,751	.307	117,961	.068
All other professions and occupations	2,913	.667	28,637,580	.455	551,897	.318
Professions or occupations not stated	7,350	1.682	69,038,685	1.096	834,570	.481
Agriculturists: Farmers, stock raisers, orchardists, etc.	14,407	3.297	129,642,432	2.058	1,815,945	1.047
Bankers	6,518	1.492	206,970,133	3.286	12,296,089	7.092
Real estate brokers: Agents and salesmen	6,146	1.406	72,256,877	1.147	1,451,288	.837
Stock and bond brokers	2,839	.649	116,425,299	1.848	5,418,931	3.125
Insurance brokers	1,414	.324	18,314,501	.291	431,157	.249
Brokers: All other	7,479	1.711	182,552,715	2.898	8,063,569	4.650
Capitalists: Investors and speculators	85,465	19.556	1,679,228,016	26.660	55,540,102	32.033
Commercial travelers	12,274	2.809	74,252,624	1.179	466,677	.269
Corporation officials: Secretaries, managers, cashiers, presidents, etc.	53,060	12.141	717,402,707	11.390	15,522,667	8.953
Employees, all other: Superintendents, foremen, office employees, etc.	38,388	8.784	255,234,302	4.052	1,828,982	1.055
Hotel proprietors and restaurateurs	2,752	.629	28,537,581	.453	471,284	.272
Insurance agents and solicitors	7,243	1.657	58,551,346	.930	596,590	.344
Labor, skilled and unskilled	2,304	.527	16,104,057	.256	148,586	.086
Lumbermen	1,319	.302	18,311,335	.291	230,012	.133
Manufacturers	23,631	5.407	589,310,945	9.356	19,354,134	11.162
Merchants and dealers: Storekeepers, jobbers, commission merchants, etc.	54,363	12.439	836,502,071	13.281	21,192,547	12.223
Mine owners and mine operators	2,554	.584	115,288,799	1.830	7,226,758	4.168
Saloon keepers	1,311	.299	9,356,499	.149	92,601	.053
Sportsmen and turfmen	245	.056	1,963,705	.031	22,420	.013
Theatrical business: Owners, managers, etc.	811	.186	12,405,124	.197	268,703	.155
All other business	18,605	4.257	230,550,387	3.660	4,980,662	2.872
Business not stated	12,478	2.855	217,603,826	3.455	6,546,230	3.775
Grand total	437,036	100.000	6,298,577,620	100.000	173,386,694	100.000

TABLE 7.—PERSONAL INCOME TAX—INCOME FROM PERSONAL SERVICE AND BUSINESS, COMPARED WITH INCOME FROM PROPERTY, FOR THE UNITED STATES; *showing distribution by income classes.*

[Income returned for the calendar year ended Dec. 31, 1916.]

Items of income.	$3,000 to $4,000	$4,000 to $5,000	$5,000 to $10,000	$10,000 to $20,000	$20,000 to $40,000	$40,000 to $60,000	$60,000 to $80,000	$80,000 to $100,000	$100,000 to $150,000
Income from personal service:									
Salaries, wages, and commissions	$188,628,430	$169,153,120	$424,660,444	$269,995,989	$172,997,797	$65,464,485	$40,375,463	$26,495,158	$43,254,989
Professions and vocations	43,551,000	46,826,524	128,256,084	73,519,909	39,106,090	12,124,029	8,244,522	3,438,324	4,414,287
Business, trade, commerce, and partnership gains and profits	116,931,103	138,426,818	495,354,234	433,730,933	358,796,346	178,557,939	127,235,821	87,467,513	142,300,013
Total income from personal service and business	349,110,533	354,406,462	1,048,270,762	777,246,831	570,900,233	256,146,453	175,855,806	117,400,995	189,969,289
Per cent of gross income	71.78	75.42	68.98	58.29	50.64	45.39	46.15	42.11	44.06
Income from property:									
Rents	68,042,119	55,492,678	160,146,557	114,920,918	71,316,661	31,179,080	16,351,286	13,546,483	14,534,778
Interest on notes, bonds, mortgages, etc.	36,776,609	34,346,439	121,265,774	111,378,347	97,317,698	48,466,802	31,136,739	21,672,133	34,522,756
Fiduciaries	6,248,404	8,220,842	37,470,921	57,658,129	56,074,118	32,238,469	20,419,671	17,570,323	28,647,040
Royalties	1,102,954	2,423,386	5,722,261	7,936,062	6,398,942	4,236,760	2,238,940	2,486,484	2,595,960
Income from foreign sources	470,530	1,547,831	2,501,580	4,235,728	4,356,263	2,420,011	1,469,351	1,012,365	2,070,673
Dividends	24,587,123	13,453,587	144,286,827	260,083,061	321,060,222	189,683,943	133,595,894	105,115,248	158,826,168
Total income from property	137,227,739	115,484,763	471,393,920	556,212,245	556,523,904	308,225,065	205,211,881	161,403,036	241,197,375
Per cent of gross income	28.22	24.58	31.02	41.71	49.36	54.61	53.85	57.89	55.94
Total gross income	486,338,272	469,891,225	1,519,664,682	1,333,459,076	1,127,424,137	564,371,518	381,067,687	278,804,031	431,166,664
Less general deductions	184,713,544	146,846,938	482,416,705	389,340,865	265,342,165	114,105,025	80,981,343	54,884,133	73,811,346
Total net income	301,624,728	323,044,287	1,037,247,977	944,118,211	862,081,972	450,266,493	300,086,344	223,919,898	357,355,318

Items of income.	$150,000 to $200,000	$200,000 to $250,000	$250,000 to $300,000	$300,000 to $500,000	$500,000 to $1,000,000	$1,000,000 to $1,500,000	$1,500,000 to $2,000,000	$2,000,000 and over.	Grand total.
Income from personal service:									
Salaries, wages, and commissions	$18,431,126	$13,140.148	$8,677,036	$17,115,760	$11,629,173	$4,955,066	$2,275,768	$1,096,420	$1,478,346,372
Professions and vocations	2,564,864	1,828,061	653,943	809,078	1,747,824	723,169	29,764	304,067	368,141,539
Business, trade, commerce, and partnership gains and profits	90,529,907	64,541,895	42,806,662	118,450 523	94,301,312	45,427,471	23,110,933	84,293,962	2,642,263,385
Total income from personal service and business	111,525,897	79,510,104	52,137,641	136,375.361	107,678,309	51,105,706	25,416,465	85,694,449	4,488,751,296
Per cent of gross income	40.82	41.60	37.10	41.82	35.02	37.11	31.10	28.58	53.76
Income from property:									
Rents	8,778,729	6,384,904	4,331,252	9,528,241	8,806,313	5,288,025	7,618,940	5,652,640	601,919,604
Interest on notes, bonds, mortgages, etc.	21,445,028	15,110,547	10,136,157	22,964,702	23,193,909	11,677,838	5,422,439	20,732,459	667,566,376
Fiduciaries	19,881,884	11,623,952	11,242,198	26,098,384	28,963,395	7,954,908	3,708,263	5,774,348	379,795,249
Royalties	1,521,088	1,712,244	733,278	1,840,289	692,609	34,719	67,697	139,380	41,883,053
Income from foreign sources	2,052,441	1,085,463	1,052,289	1,928,647	2,010,663	963,073	577,410	3,763,462	33,517,780
Dividends	108,031,135	75,720,234	60,813,345	127,339,717	136,169,725	60,707,271	38,906,751	178,088,374	2,136,468,625
Total income from property	161,710,305	111,637,344	88,308,519	189,699,980	199,836,614	86,625,834	56,301,500	214,150,663	3,861,150,687
Per cent of gross income	59.18	58.40	62.90	58.18	64.98	62.89	68.90	71.42	46.24
Total gross income	273,236,202	191,147,448	140,446,160	326,075,341	307,514,923	137,731,540	81,717,965	299,845,112	8,349,901,983
Less general deductions	49,686,117	27,368,314	21,915,973	54,137,324	50,743,598	20,411,719	10,252,766	24,366,488	2,051,324,363
Total net income	223,550,085	163,779,134	118,530,187	271,938,017	256,771,325	117,319,821	71,465,199	275,478,624	6,298,577,620

TABLE 8.—PERSONAL INCOME TAX—TAXES, DIRECT AND SOURCE, FOR THE UNITED STATES; *distribution as to nontaxable returns, returns showing normal tax only, additional tax only, both normal and additional tax, and relative percentages.*

[Net income returned for the calendar year ended Dec. 31, 1916.]

	Returns.		Income subject to normal tax.		Normal tax.		Tax paid at source.		Additional tax.		Total tax, normal and additional.		Per cent of total tax paid at source.	Per cent of normal tax paid at source.
	Number.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.		
Returns—Nontaxable [1]	127,588	29.19	$645,966,542	10.26	.....	.....	$178,358	2.01	.....	.....	.....	.....	(2)	(2)
Returns showing only normal tax:														
Paying all direct	150,222	34.37	1,113,969,918	17.69	$8,897,257	17.30	.....	.....	.....	.....	$8,897,257	5.13	.....	.....
Paying all at source	10,723	2.45	78,082,175	1.24	224,739	.43	361,344	4.06	.....	.....	224,739	.13	[2] 160.78	[2] 160.78
Paying direct and at source	95,489	21.85	853,111,064	13.54	7,175,665	13.95	2,734,738	30.71	.....	.....	7,175,665	4.14	38.11	38.11
Total subject to normal tax	256,434	58.67	2,045,163,157	32.47	16,297,661	31.68	3,096,082	34.76	.....	.....	16,297,661	9.40	19.00	19.00
Returns showing additional tax only:														
Paying all direct	4,124	.95	220,585,039	3.50	.....	.....	.....	.....	$5,721,575	4.69	5,721,575	3.30	.....	.....
Paying direct and at source	1,788	.41	167,788,871	2.66	.....	.....	105,833	1.19	8,586,665	7.04	8,586,665	4.95	[2] 1.23	(2)
Total subject to additional tax	5,912	1.36	388,373,910	6.16	.....	.....	105,833	1.19	14,308,240	11.73	14,308,240	8.25	[2] 0.74	(2)
Returns showing both normal and additional tax:														
Paying all direct	15,066	3.45	776,831,032	12.33	10,885,297	21.16	.....	.....	16,742,200	13.73	27,627,497	15.93	.....	.....
Paying direct and at source	32,036	7.33	2,442,242,979	38.78	24,257,600	47.16	5,524,299	62.04	90,895,696	74.54	115,153,296	66.42	4.81	22.77
Total subject to normal and additional tax	47,102	10.78	3,219,074,011	51.11	35,142,897	68.32	5,524,299	62.04	107,637,896	88.27	142,780,793	82.35	3.87	15.72
Total for the United States	437,036	100.00	6,298,577,620	100.00	51,440,558	100.00	8,904,572	100.00	121,946,136	100.00	173,386,694	100.00	5.14	17.31

[1] Specific exemption and dividends exceed net income.

[2] Tax withheld at source exceeds normal tax due the Government.

TABLE 9.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1916.]

STATES AND TERRITORIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.							CORPORATIONS SHOWING NO NET INCOME.				
		Number of corporations.	Per cent of total number of corporations reporting in each State.	Gross income.	Total deductions.	Net income.	Normal tax.	Per cent of total normal tax.	Number of corporations.	Per cent of number of corporations reporting in each State.	Gross income.	Total deductions.	Deficit.
Alabama	3,361	1,936	57.60	$152,706,812	$106,814,035	$45,892,777	$912,402	0.53	1,425	42.40	$26,634,373	$33,182,229	$6,547,856
Alaska	206	90	43.69	2,833,021	2,088,118	744,903	14,636	.01	116	56.31	2,596,113	2,928,058	331,945
Arizona	1,390	540	38.85	81,581,266	50,657,007	30,924,259	619,181	.36	850	61.15	11,072,645	22,481,702	11,409,057
Arkansas	2,344	1,644	70.14	73,232,318	48,440,927	24,791,391	487,130	.28	700	29.86	12,697,495	14,934,862	2,237,367
California	17,986	8,654	48.11	962,254,619	682,302,050	279,952,569	5,458,102	3.18	9,332	51.89	205,786,304	304,631,427	98,845,123
Colorado	7,479	2,986	39.93	238,993,105	181,949,887	57,043,218	1,115,854	.65	4,493	60.08	42,771,522	55,812,044	13,040,522
Connecticut	4,852	3,096	63.81	834,382,109	645,170,710	189,211,399	3,713,384	2.16	1,756	36.19	52,446,991	65,489,719	13,042,728
Delaware	960	554	57.71	221,569,789	85,298,891	136,270,898	2,894,425	1.68	406	42.29	2,238,316	3,537,004	1,298,688
District of Columbia	1,130	653	57.79	242,882,222	201,421,241	41,460,981	778,274	.45	477	42.21	16,179,420	18,191,800	2,012,380
Florida	2,869	1,518	52.91	81,477,552	63,806,729	17,670,823	351,040	.20	1,351	47.09	19,142,666	23,491,838	4,349,172
Georgia	4,758	3,424	71.96	251,095,946	194,587,307	56,508,639	1,082,190	.63	1,334	28.04	29,501,342	34,977,389	5,476,047
Hawaii	571	396	69.35	101,055,901	55,351,265	45,704,636	889,751	.52	175	30.65	4,992,900	6,248,044	1,255,144
Idaho	1,780	969	54.44	37,741,867	26,924,633	10,817,234	212,526	.12	811	45.56	9,002,772	10,936,899	1,934,127
Illinois	21,931	13,451	61.33	3,168,454,041	2,406,308,629	762,145,412	15,014,845	8.74	8,480	38.67	189,184,120	217,780,179	28,596,059
Indiana	8,546	5,881	68.82	459,263,546	357,512,178	101,751,368	2,001,337	1.16	2,665	31.18	47,847,292	55,833,280	7,985,988
Iowa	9,064	5,855	64.60	265,972,786	208,362,402	57,610,384	1,113,903	.65	3,209	35.40	42,266,433	58,321,696	16,055,263
Kansas	4,467	3,299	73.85	352,747,535	248,676,965	104,070,570	2,073,911	1.21	1,168	26.15	18,727,107	21,275,294	2,548,187
Kentucky	5,405	3,439	63.63	278,007,892	211,488,773	66,519,119	1,303,454	.76	1,966	36.37	22,524,658	28,086,178	5,561,520
Louisiana	3,705	2,380	64.24	211,202,896	158,569,779	52,633,117	1,047,775	.61	1,325	35.76	23,877,120	29,807,109	5,929,989
Maine	3,084	1,949	63.20	167,998,563	129,685,789	38,312,774	744,773	.43	1,135	36.80	26,270,026	30,206,459	3,936,433
Maryland	4,039	2,584	63.98	443,382,103	356,098,100	87,284,003	1,658,036	.97	1,455	36.02	25,604,140	30,268,153	4,664,013
Massachusetts	13,273	8,350	62.91	1,772,712,308	1,305,208,646	467,503,662	8,927,594	5.20	4,923	37.09	153,413,973	181,500,346	28,086,373
Michigan	9,823	6,362	64.77	1,180,450,526	805,196,782	375,253,744	7,362,945	4.29	3,461	35.23	84,176,870	97,969,398	13,792,528
Minnesota	9,276	5,916	63.78	746,083,812	540,398,483	205,685,329	4,053,243	2.36	3,360	36.22	52,271,961	64,481,856	12,209,895
Mississippi	1,653	1,148	69.45	48,355,712	36,972,856	11,382,856	222,380	.13	505	30.55	11,018,624	12,733,623	1,714,999
Missouri	14,262	8,901	62.41	971,129,331	748,498,729	222,630,602	4,347,717	2.53	5,361	37.59	117,530,228	136,530,200	18,999,972
Montana	3,613	2,019	55.88	107,727,076	74,146,767	33,580,309	663,332	.39	1,594	44.12	10,635,369	14,131,910	3,496,541
Nebraska	4,561	3,329	72.99	144,812,843	109,069,989	35,742,854	701,490	.41	1,232	27.01	10,143,256	12,330,109	2,186,853
Nevada	939	318	33.87	14,092,883	10,314,571	3,778,312	75,148	.04	621	66.13	7,579,762	9,671,820	2,092,058
New Hampshire	1,052	748	71.10	85,002,478	70,140,754	14,861,724	285,939	.17	304	28.90	10,504,791	11,888,712	1,383,921
New Jersey	9,777	5,750	58.81	1,015,845,736	770,138,825	245,706,911	4,819,514	2.81	4,027	41.19	85,875,061	100,473,717	14,598,656

TABLE 9.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

STATES AND TERRITORIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.							CORPORATIONS SHOWING NO NET INCOME.				
		Number of corporations.	Per cent of total number of corporations reporting in each State.	Gross income.	Total deductions.	Net income.	Normal tax.	Per cent of total normal tax.	Number of corporations.	Per cent of number of corporations reporting in each State.	Gross income.	Total deductions.	Deficit.
New Mexico	979	474	48.42	$38,929,154	$23,790,959	$15,138,195	$303,499	0.18	505	51.58	$3,782,125	$4,886,261	$1,104,136
New York	44,632	27,777	62.24	8,300,137,671	6,025,476,249	2,274,661,422	44,464,771	25.88	16,855	37.76	662,271,248	801,492,479	139,221,231
North Carolina	5,021	3,438	68.47	284,767,644	223,884,841	60,882,803	1,200,185	.70	1,583	31.53	14,830,010	18,766,847	3,936,837
North Dakota	2,769	2,220	80.17	35,477,730	24,813,309	10,664,421	207,064	.12	549	19.83	4,139,530	5,165,889	1,026,359
Ohio	17,660	12,251	69.37	2,093,727,399	1,463,582,421	630,144,978	12,364,799	7.20	5,409	30.63	132,267,179	155,301,837	23,034,658
Oklahoma	7,150	3,431	47.99	240,799,628	128,460,761	112,338,867	2,196,340	1.28	3,719	52.01	16,071,038	22,198,014	6,126,976
Oregon	5,022	2,108	41.98	88,606,622	69,874,112	18,732,510	357,644	.21	2,914	58.02	47,184,563	60,662,329	13,477,766
Pennsylvania	20,460	12,899	63.04	3,914,308,288	2,791,861,222	1,122,447,066	22,276,545	12.97	7,561	36.96	223,858,463	279,582,508	55,724,045
Rhode Island	2,133	1,353	63.43	238,936,962	167,062,686	71,874,276	1,395,766	.81	780	36.57	11,059,752	12,893,990	1,834,238
South Carolina	3,915	2,390	61.05	115,837,998	92,325,300	23,512,698	445,222	.26	1,525	38.95	12,051,591	18,490,572	6,438,981
South Dakota	2,442	1,744	71.42	29,681,960	21,757,866	7,924,094	155,845	.09	698	28.58	4,054,413	6,762,566	2,708,153
Tennessee	4,670	2,961	63.40	230,748,919	182,011,707	48,737,212	949,638	.55	1,709	36.60	27,629,696	33,578,990	5,949,294
Texas	8,693	5,827	67.03	493,174,527	369,592,692	123,581,835	2,352,057	1.37	2,866	32.97	68,884,266	82,003,312	13,119,046
Utah	3,481	1,616	37.72	159,867,110	102,266,290	57,600,820	1,145,035	.67	1,865	53.58	14,013,260	18,111,532	4,098,272
Vermont	905	609	67.29	48,112,969	38,911,618	9,201,351	180,639	.10	296	32.71	14,046,626	15,263,517	1,216,891
Virginia	5,950	3,457	58.10	394,490,076	301,007,145	93,482,931	1,709,418	.99	2,493	41.90	30,635,736	36,730,254	6,094,518
Washington	9,908	4,071	41.09	244,505,289	191,036,504	53,468,785	1,054,032	.61	5,837	58.91	65,869,379	86,610,429	20,741,050
West Virginia	4,381	2,668	60.90	238,566,260	172,156,553	66,409,707	1,314,023	.76	1,713	39.10	23,421,111	27,569,277	4,148,166
Wisconsin	11,635	6,857	58.93	596,726,270	463,963,693	132,762,577	2,615,579	1.52	4,778	41.07	43,582,041	53,932,208	10,350,167
Wyoming	1,291	694	53.76	28,645,899	19,750,240	8,895,659	170,818	.10	597	46.24	2,368,369	3,302,592	934,223
Total	341,253	206,984	60.65	32,531,096,969	23,765,187,985	8,765,908,984	171,805,150	100.00	134,269	39.35	2,796,534,046	3,453,438,457	656,904,411

TABLE 10.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1916.]

Classification number.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.							CORPORATIONS SHOWING NO NET INCOME.				
			Number of corporations.	Per cent of total number of corporations reporting in each industry.	Gross income.	Total deductions.	Net income.	Normal tax.	Per cent of total normal tax.	Number of corporations.	Per cent of total number of corporations reporting in each industry.	Gross income.	Total deductions.	Deficit.
	Agriculture and animal husbandry:													
1	Farming	2,529	1,152	45.55	$74,013,018	$46,660,017	$27,353,001	$535,244	0.31	1,377	54.45	$13,336,411	$19,516,672	$6,180,261
2	Florists and fruit growers	1,949	893	45.82	85,864,971	71,915,995	13,948,976	277,946	.16	1,056	54.18	11,239,066	15,124,428	3,885,362
3	Stock raising	1,585	943	59.50	43,647,354	29,499,721	14,147,633	278,067	.16	642	40.50	6,957,545	10,523,895	3,566,350
4	Forest and lumber not provided for elsewhere	1,211	575	47.48	66,384,725	51,971,904	14,412,821	285,394	.17	636	52.52	29,772,447	39,647,648	9,875,201
	Total, agriculture and animal husbandry	7,274	3,563	48.98	269,910,068	200,047,637	69,862,431	1,376,651	.80	3,711	51.02	61,305,469	84,812,643	23,507,174
	Extraction of minerals:													
5	Coal mines	2,698	1,833	67.94	674,408,541	553,325,711	121,082,830	2,399,000	1.40	865	32.06	85,819,646	104,541,982	18,722,336
6	Copper mines	475	134	28.21	555,385,954	284,298,834	271,087,120	5,394,793	3.14	341	71.79	10,733,719	16,413,564	5,679,845
7	Gold and silver and precious metals	958	161	16.81	54,693,693	39,786,607	14,907,086	288,007	.17	797	83.19	20,487,729	28,002,811	7,515,082
8	Iron mines	245	110	44.90	87,796,754	60,153,134	27,643,620	541,588	.32	135	55.10	15,277,318	17,598,183	2,320,865
9	Lead and zinc mines	335	151	45.07	112,587,408	46,762,292	65,825,116	1,311,887	.76	184	54.93	5,964,489	7,545,409	1,580,920
10	Quarries	556	256	46.04	30,657,945	26,048,620	4,609,325	91,769	.05	300	53.96	8,410,294	10,171,460	1,761,166
11	Oil, gas, and salt wells	3,303	1,798	54.44	498,765,390	261,970,181	236,795,209	4,695,815	2.73	1,505	45.56	22,086,042	37,082,492	14,996,450
12	All other	3,398	950	27.96	168,416,407	111,483,364	56,933,043	1,123,698	.65	2,448	72.04	33,707,080	51,903,824	18,196,744
	Total, extraction of minerals	11,968	5,393	45.06	2,182,712,092	1,383,828,743	798,883,349	15,846,557	9.22	6,575	54.94	202,486,317	273,259,725	70,773,408

TABLE 10.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR THE UNITED STATES—Continued.

Classification number.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.							CORPORATIONS SHOWING NO NET INCOME.				
			Number of corporations.	Per cent of total number of corporations reporting in each industry.	Gross income.	Total deductions.	Net income.	Normal tax.	Per cent of total normal tax.	Number of corporations.	Per cent of total number of corporations reporting in each industry.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries:													
	Food and kindred products—													
13	Butter, cheese, and milk	3,035	2,091	68.90	$109,885,100	$94,740,012	$15,145,088	$300,089	0.18	944	31.10	$21,733,438	$22,988,665	$1,255,227
14	Canning and preserving (fish and oysters, fruits and vegetables)	1,180	775	65.68	82,159,351	63,394,369	18,764,982	363,300	.21	405	34.32	11,986,831	13,818,283	1,831,452
15	Oleomargarine	26	12	46.15	6,866,571	5,851,832	1,014,739	20,295	.01	14	53.85	1,140,511	1,330,649	190,138
16	Slaughtering and meat packing, and meat products	463	359	77.54	280,771,099	207,476,796	73,294,303	1,458,138	.85	104	22.46	4,497,633	5,471,985	974,352
17	Bread and bakery products	811	586	72.26	149,839,838	134,099,986	15,739,852	269,746	.16	225	27.74	9,669,735	10,859,234	1,189,499
18	Coffee and spices	170	142	83.53	14,262,641	10,842,964	3,419,677	66,979	.04	28	16.47	703,886	816,737	112,851
19	Flour mills and gristmills	1,687	1,336	79.19	149,178,681	111,907,490	37,271,191	718,562	.42	351	20.81	9,684,997	11,728,829	2,043,832
20	Sugar refining (not including beet sugar) and molasses	233	189	81.12	317,905,309	221,029,902	96,875,407	1,874,479	1.09	44	18.88	18,209,605	19,709,486	1,499,881
21	Beet sugar	30	27	90.00	42,007,068	23,368,978	18,638,090	311,786	.18	3	10.00	30,196	31,788	1,592
22	Confectionery and ice cream	956	639	66.84	65,175,872	54,235,426	10,940,446	214,546	.12	317	33.16	14,686,226	16,586,926	1,900,700
23	Food preparations, all other	849	531	62.54	172,029,685	133,511,458	38,518,227	757,616	.44	318	37.46	9,422,133	11,874,218	2,452,085
	Total, food and kindred products	9,440	6,687	70.84	1,390,081,215	1,060,459,213	329,622,002	6,355,536	3.70	2,753	29.16	101,765,191	115,216,800	13,451,609
	Textiles and their products—													
24	Carpets and rugs	98	78	79.59	48,172,777	39,076,569	9,096,208	174,495	.10	20	20.41	668,839	882,896	214,057
25	Cordage and twine	89	79	88.76	32,251,166	19,992,002	12,259,164	244,208	.14	10	11.24	343,454	392,657	49,203
26	Cotton goods	1,336	1,163	87.05	557,357,827	429,094,811	128,263,016	2,440,105	1.42	173	12.95	21,231,770	23,449,866	2,218,096
27	Hats and caps	267	173	64.79	25,268,777	20,642,681	4,626,096	86,626	.05	94	35.21	5,664,729	6,165,275	500,546
28	Hosiery and knit goods	744	600	80.65	123,677,342	100,576,623	23,100,719	441,093	.26	144	19.35	4,564,636	5,480,624	915,988
29	Silk and silk goods	484	409	84.50	156,963,916	117,193,669	39,770,247	748,307	.44	75	15.50	4,403,605	5,316,984	913,379
30	Woolen and worsted goods	614	508	82.74	204,151,894	141,754,342	62,397,552	1,164,975	.68	106	17.26	7,348,686	8,785,129	1,436,443
31	Men's clothing	652	518	79.45	79,266,920	64,058,220	15,208,700	294,233	.17	134	20.55	5,271,119	5,904,535	633,416
32	Women's clothing	950	681	71.68	69,840,044	59,334,108	10,505,936	196,509	.11	269	28.32	9,937,457	11,342,452	1,404,995

33	Men's and women's other furnishings	818	589	72.01	98,463,113	78,191,257	20,271,856	394,983	.23	229	27.99	7,231,432	8,265,974	1,034,542
34	All other	1,019	809	79.39	193,707,063	136,095,360	57,611,703	1,123,549	.65	210	20.61	5,111,877	5,977,243	865,366
	Total, textiles and their products	7,071	5,607	79.30	1,589,120,839	1,206,009,642	383,111,197	7,309,083	4.25	1,464	20.70	71,777,604	81,963,635	10,186,031
	Iron and steel products—													
35	Blast furnaces, steel works, and rolling mills	1,018	796	78.19	856,301,295	430,981,668	425,319,627	8,406,439	4.89	222	21.81	15,730,561	17,989,524	2,258,963
36	Foundry and machine shops	9,078	6,614	72.86	2,206,093,989	1,501,996,651	704,097,338	13,735,481	8.00	2,464	27.14	123,193,870	145,396,994	22,203,124
	Total, iron and steel products	10,096	7,410	73.40	3,062,395,284	1,932,978,319	1,129,416,965	22,141,920	12.89	2,686	26.60	138,924,431	163,386,518	24,462,087
	Lumber and its manufactures—													
37	Sawmills and planing mills	3,350	2,212	66.03	318,949,872	264,449,234	54,500,638	1,071,136	.62	1,138	33.97	86,355,830	99,206,085	12,850,255
38	Furniture and fixtures	1,357	975	71.85	110,377,812	90,323,146	20,054,666	388,290	.23	382	28.15	13,583,762	16,049,191	2,465,429
39	All other woodworking establishments	2,422	1,743	71.97	195,068,796	154,940,423	40,128,373	780,779	.45	679	28.03	21,864,699	25,709,176	3,844,477
	Total, lumber and its manufactures	7,129	4,930	69.15	624,396,480	509,712,803	114,683,677	2,240,205	1.30	2,199	30.85	121,804,291	140,964,452	19,160,161
	Leather and finished products—													
40	Leather, tanned, curried, and finished	544	451	82.96	170,699,803	96,405,048	74,294,755	1,469,157	.86	93	17.10	2,661,398	3,511,573	850,175
41	Boots and shoes	675	538	79.70	222,968,160	179,856,462	43,111,698	819,589	.48	137	20.30	9,837,160	10,998,881	1,161,721
42	All other	676	511	75.59	60,563,550	40,835,004	19,728,546	384,102	.22	165	24.41	3,645,895	4,165,366	519,471
	Total, leather and finished products	1,895	1,500	79.16	454,231,513	317,096,514	137,134,999	2,672,848	1.56	395	20.84	16,144,453	18,675,820	2,531,367
	Paper and printing:													
43	Paper and wood pulp	234	201	85.90	112,286,582	73,184,050	39,102,532	752,427	.44	33	14.10	1,522,597	1,989,158	466,561
44	Manufactures of paper	1,506	1,271	84.40	319,634,690	224,818,663	94,816,027	1,904,497	1.11	235	15.60	12,083,405	14,089,078	2,005,673
45	Printing and publishing	7,881	5,373	68.18	546,283,956	473,225,882	73,058,074	1,408,782	.82	2,508	31.82	96,371,840	108,556,967	12,185,127
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	605	439	72.56	39,502,493	33,714,471	5,788,022	114,792	.07	166	27.44	4,088,813	4,625,291	536,478
	Total, paper and printing	10,226	7,284	71.23	1,017,707,721	804,943,066	212,764,655	4,180,498	2.44	2,942	28.77	114,066,655	129,260,494	15,193,839
	Liquors and beverages—													
47	Distilled	279	192	68.82	121,115,631	103,206,501	17,909,130	349,688	.20	87	31.18	3,390,678	4,006,522	615,844
48	Malted	926	730	78.83	345,016,635	289,446,637	55,569,998	1,082,207	.63	196	21.17	29,030,599	32,554,810	3,524,211
49	All other	1,078	704	65.31	43,633,947	33,953,324	9,680,623	189,158	.11	374	34.69	6,868,906	8,190,687	1,321,781
	Total, liquors and beverages	2,283	1,626	71.22	509,766,213	426,606,462	83,159,751	1,620,453	.94	657	28.78	39,290,183	44,752,019	5,461,836

TABLE 10.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR THE UNITED STATES—Continued.

Classification number.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.							CORPORATIONS SHOWING NO NET INCOME.				
			Number of corporations.	Per cent of total number of corporations reporting in each industry.	Gross income.	Total deductions.	Net income.	Normal tax.	Per cent of total normal tax.	Number of corporations.	Per cent of total number of corporations reporting in each industry.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.													
	Chemicals and allied products—													
50	Chemicals	1,077	674	62.58	$249,688,927	$138,995,734	$110,693,193	$2,159,618	1.26	403	37.42	$5,934,154	$8,787,047	$2,852,893
51	Fertilizers	415	292	70.36	63,733,180	39,800,182	23,932,998	427,914	.25	123	29.64	1,965,730	2,703,664	737,934
52	Gas, illuminating and heating	348	222	63.79	84,691,281	57,277,666	27,413,615	546,488	.32	126	36.21	2,003,857	2,513,084	510,227
53	Oils, and oil products	884	572	64.71	153,038,421	100,884,705	52,153,716	1,000,286	.58	312	35.29	12,709,513	14,847,480	2,137,967
54	Paints and varnishes	592	468	79.05	84,872,936	58,847,380	26,025,556	510,424	.30	124	20.95	2,526,492	2,954,648	428,156
55	Patent medicines	750	445	59.33	40,167,842	26,066,268	14,101,574	279,204	.16	305	40.67	3,294,295	4,180,194	885,899
56	Petroleum, refined	260	193	74.23	473,730,415	298,190,382	175,540,033	3,472,013	2.02	67	25.77	4,826,010	46,223,564	41,397,554
57	Soap	221	149	67.42	46,425,862	31,440,118	14,985,744	263,698	.15	72	32.58	1,458,130	1,793,593	335,463
58	All other	2,091	1,358	64.95	531,328,313	281,823,085	249,505,228	5,115,279	2.98	733	35.05	12,816,731	18,608,013	5,791,282
	Total, chemicals and allied products	6,638	4,373	65.88	1,727,677,177	1,033,325,520	694,351,657	13,774,924	8.02	2,265	34.12	47,533,912	102,611,287	55,077,375
	Stone, clay, and glass products—													
	Stone—													
59	Cement	490	312	63.67	85,280,109	66,759,320	18,520,789	366,376	.21	178	36.33	5,624,641	6,707,697	1,083,056
60	Marble and stone work	1,156	674	58.30	52,540,985	45,531,292	7,009,693	139,393	.08	482	41.70	13,709,239	15,925,419	2,216,180
	Clay—													
61	Brick and tile	1,421	884	62.21	94,735,369	76,340,537	18,394,832	355,332	.21	537	37.79	18,097,022	20,782,797	2,685,775
62	Pottery, terra cotta, fire clay, etc.	361	277	76.73	55,467,429	45,276,613	10,190,816	200,359	.12	84	23.27	3,690,575	4,338,110	647,535
63	All other	161	102	63.35	14,219,381	9,408,767	4,810,614	95,298	.05	59	36.65	1,371,940	1,612,084	240,144
64	Glass and glass products	616	446	72.40	123,421,238	93,990,774	29,430,464	577,926	.34	170	27.60	8,467,789	9,514,068	1,046,279
	Total, stone, clay, and glass products	4,205	2,695	64.09	425,664,511	337,307,303	88,357,208	1,734,684	1.01	1,510	35.91	50,961,206	58,880,175	7,918,969

	Metals and metal products other than iron and steel—													
65	Smelters	219	152	69.41	204,309,652	118,440,382	85,869,270	1,576,449	.92	67	30.59	3,492,731	4,235,383	742,652
66	Manufactures	2,893	2,091	72.28	590,927,037	380,808,270	210,118,767	4,136,468	2.40	802	27.72	21,926,849	26,867,511	4,940,662
67	Automobiles, motorcycles, and bicycles	1,266	770	60.82	504,827,506	301,154,022	203,673,484	3,997,218	2.33	496	39.18	27,140,268	34,674,117	7,533,849
68	Carriages and wagons	535	353	65.98	41,108,623	25,941,017	15,167,606	296,550	.17	182	34.02	8,088,024	9,556,094	1,468,070
69	Cars (steam railroad, street cars, etc.)	161	113	70.19	252,958,855	204,138,202	48,820,653	970,918	.57	48	29.81	4,302,113	5,162,627	860,514
70	All other	50	18	36.00	8,122,916	6,409,983	1,712,933	32,300	.02	32	64.00	333,122	739,879	406,757
	Total, metals and metal products other than iron and steel	5,124	3,497	68.25	1,602,254,589	1,036,891,876	565,362,713	11,009,903	6.41	1,627	31.75	65,283,107	81,235,611	15,952,504
	Miscellaneous industries—													
71	Tobacco	682	413	60.56	209,694,050	155,520,778	54,173,272	1,080,643	.63	269	39.44	17,389,832	18,965,416	1,575,584
72	Agricultural implements	273	177	64.84	103,249,729	70,887,832	32,361,897	631,983	.37	96	35.16	4,262,749	5,203,909	941,160
73	Electrical machinery	1,003	633	63.11	134,170,926	94,424,346	39,746,580	766,995	.45	370	36.89	9,111,110	11,408,614	2,297,504
74	Musical instruments, pianos, organs, etc	473	310	65.54	94,611,019	70,896,132	23,714,887	466,274	.27	163	34.46	5,959,177	7,487,367	1,528,190
75	Rubber goods	598	389	65.05	207,513,788	148,039,338	59,474,450	1,167,064	.68	209	34.95	14,470,447	16,830,780	2,360,333
76	Fur goods	169	126	74.56	12,918,288	8,772,065	4,146,223	77,230	.04	43	25.44	836,884	928,409	91,525
77	Shipbuilding	187	122	65.24	79,060,931	59,288,539	19,772,392	393,301	.23	65	34.76	15,413,137	17,113,405	1,700,268
78	Building construction	2,362	1,387	58.72	92,761,719	80,032,865	12,728,854	242,371	.14	975	41.28	43,912,866	49,366,900	5,454,034
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	2,710	1,460	53.87	184,390,443	163,225,961	21,164,482	417,011	.24	1,250	46.13	77,737,013	90,559,859	12,822,846
80	Engineering	777	460	59.20	48,329,595	37,491,817	10,837,778	215,199	.13	317	40.80	13,115,064	15,731,419	2,616,355
81	All other	6,835	4,742	69.38	516,126,008	374,585,747	141,540,261	2,762,624	1.60	2,093	30.62	58,103,546	78,702,359	20,598,813
	Total, miscellaneous industries	16,069	10,219	63.60	1,682,826,496	1,263,165,420	419,661,076	8,220,695	4.78	5,850	36.40	260,311,825	312,298,437	51,986,612
	Grand total, manufacturing and mechanical industries	80,176	55,828	69.63	14,086,122,038	9,928,496,138	4,157,625,900	81,260,749	47.30	24,348	30.37	1,027,862,858	1,249,245,248	221,382,390
	Public utilities:													
82	Electric and gas lighting and power companies	3,845	2,879	74.88	819,903,257	628,596,320	191,306,937	3,766,114	2.19	966	25.12	43,434,417	49,257,484	5,823,067
83	Railroads, steam	1,916	1,147	59.86	4,124,405,746	3,325,900,265	798,505,481	15,628,776	9.10	769	40.14	196,048,836	231,712,629	35,663,793
84	Railways, electric, city and suburban	1,261	785	62.25	562,672,031	476,549,618	86,122,413	1,669,587	.97	476	37.75	110,071,729	125,935,887	15,864,158
85	Steamship transportation companies	1,007	716	71.10	701,167,222	469,526,220	231,641,002	4,494,489	2.62	291	28.90	36,409,192	42,965,475	6,556,283
86	Waterworks	2,047	1,435	70.10	62,844,398	44,079,121	18,765,277	367,977	.21	612	29.90	7,220,492	10,733,332	3,512,840
87	Express companies	134	106	79.10	285,759,261	265,763,719	19,995,542	378,135	.22	28	20.90	767,614	821,498	53,884
88	Telephone, telegraph, and radio companies	6,533	4,598	70.38	488,321,448	370,315,818	118,005,630	2,357,231	1.37	1,935	29.62	25,330,757	27,792,227	2,461,470
89	All other	6,154	4,127	67.06	296,294,371	219,560,523	76,733,848	1,498,457	.87	2,027	32.94	46,272,377	53,337,337	7,064,960
	Total, public utilities	22,897	15,793	68.97	7,341,367,734	5,800,291,604	1,541,076,130	30,160,766	17.56	7,104	31.03	465,555,414	542,555,869	77,000,455

TABLE 10.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR THE UNITED STATES—Con.

Classification number.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.							CORPORATIONS SHOWING NO NET INCOME.				
			Number of corporations.	Per cent of total number of corporations reporting in each industry.	Gross income.	Total deductions.	Net income.	Normal tax.	Per cent of total normal tax.	Number of corporations.	Per cent of total number of corporations reporting in each industry.	Gross income.	Total deductions.	Deficit.
	Banks and insurance companies:													
	Banks—													
90	National banks	7,637	7,236	94.75	$567,310,307	$385,504,080	$181,806,227	$3,618,686	2.11	401	5.25	$13,893,337	$26,941,251	$13,047,914
91	Savings banks and State banks	17,362	16,079	92.61	401,495,954	277,169,547	124,326,407	2,473,845	1.44	1,283	7.39	15,167,351	19,727,455	4,560,104
92	Trust companies	1,804	1,604	88.91	319,138,567	224,671,621	94,466,946	1,854,323	1.07	200	11.09	5,848,239	7,937,112	2,088,873
	Total, banks	26,803	24,919	92.97	1,287,944,828	887,345,248	400,599,580	7,946,854	4.62	1,884	7.03	34,908,927	54,605,818	19,696,891
	Insurance companies—													
93	Life	379	262	69.13	978,106,007	932,706,213	45,399,794	902,648	.53	117	30.87	99,163,276	106,564,371	7,401,095
94	Fire and marine (stock)	375	313	83.47	449,488,784	392,659,010	56,829,774	1,144,608	.66	62	16.53	30,457,964	32,337,958	1,879,994
95	Fire and marine (mutual)	799	798	99.87	5,219,446	283,478	4,935,968	98,746	.06	1	.13	65	3,267	3,202
96	Casualty	1,562	1,193	76.38	132,076,156	114,056,906	18,019,250	360,459	.21	369	23.62	31,542,006	36,383,424	4,841,418
97	Fidelity and surety	26	24	92.31	22,117,956	19,779,456	2,338,500	46,773	.03	2	7.69	5,135,350	5,524,163	388,813
98	All other	67	36	53.73	1,295,510	912,565	382,945	5,441	.00	31	46.27	181,856	213,103	31,247
	Total, insurance companies	3,208	2,626	81.86	1,588,303,859	1,460,397,628	127,906,231	2,558,675	1.49	582	18.14	166,480,517	181,026,286	14,545,769
	Grand total banks and insurance companies	30,011	27,545	91.78	2,876,248,687	2,347,742,876	528,505,811	10,505,529	6.11	2,466	8.22	201,359,444	235,632,104	34,272,660
	Merchandising companies:													
99	Department stores	859	728	84.75	255,876,947	199,034,033	56,842,914	1,058,778	.62	131	15.25	17,456,491	24,077,512	6,621,021
100	Wholesale jobbers	10,765	9,094	84.48	993,721,291	678,090,361	315,630,930	6,153,999	3.58	1,671	15.52	57,390,255	76,477,936	19,087,681
101	Real estate	11,514	6,314	54.84	140,016,981	91,821,580	48,195,401	949,229	.55	5,200	45.16	51,750,410	77,388,845	25,638,435
102	Amusement companies	4,574	2,892	63.23	142,587,254	124,067,150	18,520,104	370,277	.22	1,682	36.77	60,011,629	70,922,520	10,910,891
103	Hotels and restaurants	2,871	1,970	68.62	241,942,800	216,256,342	25,686,458	504,869	.29	901	31.38	58,613,964	63,902,993	5,289,029
	Total, merchandising companies	30,583	20,998	68.65	1,774,145,273	1,309,269,466	464,875,807	9,037,152	5.26	9,585	31.35	245,222,749	312,769,806	67,547,057

104	All other corporations of every description not elsewhere provided for	117,170	77,864	66.45	4,000,591,077	2,795,511,521	1,205,079,556	23,617,746	13.75	39,306	33.55	592,503,924	751,455,210	158,951,286
105	Corporations—inactive	41,174								41,174	100.00	207,871	3,707,852	3,499,981
	Total, miscellaneous companies	158,344	77,864	49.17	4,000,591,077	2,795,511,521	1,205,079,556	23,617,746	13.75	80,480	50.83	592,711,795	755,163,062	162,451,267
	Grand total	341,253	206,984	60.65	32,531,096,969	23,765,187,985	8,765,908,984	171,805,150	100.00	134,269	39.35	2,796,534,046	3,453,438,457	656,904,411

TABLE 11.—INCOME FROM FOREIGN INVESTMENTS IN THE UNITED STATES.

[Returned for the calendar year ended Dec. 31, 1916.]

[The returns shown below are included under their proper class distribution, in the tables of total net income of the United States.]

RETURNS FILED BY NONRESIDENT ALIENS.

Number of returns ($3,000 and over).	Net income.	Total tax, normal and additional.
4,294	$65,772,271	$1,656,418

RETURNS FILED BY FOREIGN CORPORATIONS—DISTRIBUTION OF INCOMES BY INDUSTRIES.

Classification number.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Agriculture and animal husbandry:										
1	Farming	3	3	$398,020	$176,558	$221,462	$4,429				
2	Florists and fruit growers	2	2	58,519	55,447	3,072	3,187				
4	Forest and lumber not provided for elsewhere	1	1	20,669	15,034	5,635	113				
	Total, agriculture and animal husbandry	6	6	477,208	247,039	230,169	7,729				
	Extraction of minerals.										
6	Copper mines	1	1	1,206,470	300,959	905,511	18,110				
12	All other	3	1	56,225		56,225	1,125	2	$12,216	$19,237	$7,021
	Total extraction of minerals	4	2	1,262,695	300,959	961,736	19,235	2	12,216	19,237	7,021
	Manufacturing and mechanical industries:										
	Food and kindred products—										
19	Flour mills and grist mills	1	1	357,677	315,873	41,804	836				
20	Sugar refining (not including beet sugar and molasses	6	6	3,769,502	2,391,947	1,377,555	26,439				
	Total food and kindred products	7	7	4,127,179	2,707,820	1,419,359	27,275				

	Textiles and their products—										
26	Cotton goods	1	1	2,116,437	331,351	1,785,086	35,702				
29	Silk and silk goods	1	1	96,253	60,997	35,256	353				
34	All other	3	3	397,903	279,609	118,294	2,243				
	Total, textiles and their products	5	5	2,610,593	671,957	1,938,636	38,298				
	Iron and steel products—										
36	Foundry and machine shops	1	1	29,944	19,737	10,207	204				
	Paper and printing—										
45	Printing and publishing	4	1	600,370	372,866	227,504	4,550	3	762,981	780,622	17,641
	Liquors and beverages—										
47	Distilled	1	1	1,774,733	1,687,081	87,652	1,753				
48	Malted	1	1	427,191	323,299	103,892	2,078				
	Total, liquors and beverages	2	2	2,201,924	2,010,380	191,544	3,831				
	Chemicals and allied products—										
50	Chemicals	1	1	5,538		5,538	111				
	Stone, clay, and glass products—										
64	Glass and glass products	1	1	26,513	24,864	1,649	33				
	Metal and metal products other than iron and steel—										
65	Smelters	1						1	37,235	90,018	52,783
66	Manufactures	1	1	71,795	61,905	9,890	198				
	Total metals and metal products other than iron and steel	2	1	71,795	61,905	9,890	198	1	37,235	90,018	52,783
	Miscellaneous industries—										
71	Tobacco	1	1	37,500	9,198	28,302	566				
81	All other	2	1	37,260	30,694	6,566	131	1	29,985	40,370	10,385
	Total, miscellaneous industries	3	2	74,760	39,892	34,868	697	1	29,985	40,370	10,385
	Grand total, manufacturing and mechanical industries	26	21	9,748,616	5,909,421	3,839,195	75,197	5	830,201	911,010	80,809
	Public utilities:										
82	Electric and gas lighting and power companies	1						1	160,584	165,915	5,351
83	Railroads, steam	4						4	2,464,567	2,780,326	315,759
85	Steamship transportation companies	35	33	72,284,049	49,691,903	22,592,146	402,292	2	3,290,724	3,528,828	238,104
88	Telephone, telegraph, and radio companies	1	1	52,501	27,244	25,257	505				
89	All other	2	1	113,388	87,338	26,050	521	1	1,998	4,332	2,334
	Total, public utilities	43	35	72,449,938	49,806,485	22,643,453	403,318	8	5,917,873	6,479,401	561,528
	Insurance companies:										
93	Life	7	5	3,901,959	1,689,288	2,212,671	328,254	2	1,413,478	1,694,815	281,337
94	Fire and marine (stock)	91	82	124,986,095	109,666,639	15,319,456	292,079	9	7,015,245	7,358,078	342,833
96	Casualty	10	7	30,205,929	27,690,866	2,515,063	50,302	3	3,494,122	3,778,054	283,932
	Total, insurance companies	108	94	159,093,983	139,046,793	20,047,190	370,635	14	11,922,845	12,830,947	908,102

TABLE 11.—INCOME FROM FOREIGN INVESTMENTS IN THE UNITED STATES—Continued.

RETURNS FILED BY FOREIGN CORPORATIONS—DISTRIBUTION OF INCOMES BY INDUSTRIES—Continued.

Classification number.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Merchandising companies:										
100	Wholesale jobbers	16	13	$9,640,809	$4,574,024	$5,066,785	$101,319	3	$3,068,300	$3,227,160	$158,860
101	Real estate	1	1	9,520	5,860	3,660	73				
103	Hotels and restaurants	1						1	32,124	36,399	4,275
	Total, merchandising companies	18	14	9,650,329	4,579,884	5,070,445	101,392	4	3,100,424	3,263,559	163,135
	Miscellaneous corporations:										
104	All other corporations of every description not elsewhere provided for	693	635	51,884,492	22,861,839	29,022,653	555,383	58	2,812,006	3,659,857	847,851
	Total	898	807	304,567,261	222,752,420	81,814,841	1,532,889	91	24,595,565	27,164,011	2,568,446

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax.*

[Income returned for the calendar year ended Dec. 31, 1916.]

ALABAMA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000 [1]	445	$1,562,918	$1,755,000	$132,236	.....	.....	.....	.....	.....
$3,000–$4,000	44	150,387	132,000	2,287	$16,100	$322	.....	$322	0.214
$4,000–$5,000	351	1,570,371	1,357,000	53,971	159,400	3,188	.....	3,188	.203
$5,000–$6,000	268	1,511,020	1,039,000	171,870	300,150	6,003	.....	6,003	.397
$6,000–$7,000	185	1,192,140	710,000	147,840	334,300	6,686	.....	6,686	.561
$7,000–$8,000	125	932,341	482,000	112,341	338,000	6,760	.....	6,760	.725
$8,000–$9,000	107	906,586	416,000	167,336	323,250	6,465	.....	6,465	.713
$9,000–$10,000	75	710,032	286,000	158,132	265,900	5,318	.....	5,318	.749
$10,000–$15,000	235	2,828,756	912,000	680,906	1,235,850	24,717	.....	24,717	.874
$15,000–$20,000	106	1,836,044	407,000	545,344	883,700	17,674	.....	17,674	.963
$20,000–$25,000	51	1,126,672	194,000	279,472	653,200	13,064	$1,061	14,125	1.254
$25,000–$30,000	41	1,129,334	157,000	390,984	581,350	11,627	3,092	14,719	1.303
$30,000–$40,000	19	655,594	73,000	228,044	354,550	7,091	2,650	9,741	1.486
$40,000–$50,000	11	481,472	43,000	297,722	140,750	2,815	2,945	5,760	1.196
$50,000–$60,000	3	154,746	12,000	114,996	27,750	555	1,295	1,850	1.196
$60,000–$70,000	4	258,300	15,000	66,950	176,350	3,527	2,832	6,359	2.462
$70,000–$80,000	5	364,010	19,000	210,510	134,500	2,690	4,919	7,609	2.090
$80,000–$90,000	4	337,306	14,000	179,156	144,150	2,883	5,491	8,374	2.483
$90,000–$100,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2.894
$100,000–$150,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3.646
$150,000–$200,000	2	(2).	(2)	(2)	(2)	(2)	(2)	(2)	4.805
$200,000–$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000–$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000–$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	760.981	23,000	251,331	486,650	9,733	20,586	30,319	.....
Total	2,085	18,469,010	8,046,000	4,191,428	6,555,900	131,118	44,871	175,989	.953
Women making separate returns from husbands	12								
Grand total	2,097								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

ALASKA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	40	$142,873	$158,000	$3,572	.....	.....	.....	.....	.....
$3,000-$4,000	15	52,887	45,000	1,237	$6,650	$.133	.....	$.133	0.251
$4,000-$5,000	53	237,637	204,000	2,837	30,800	616	.....	616	.259
$5,000-$6,000	35	191,546	130,000	8,546	53,000	1,060	.....	1,060	.553
$6,000-$7,000	28	177,954	105,000	7,854	65,100	1,302	.....	1,302	.732
$7,000-$8,000	14	104,887	52,000	14,787	38,100	762	.....	762	.726
$8,000-$9,000	10	83,284	38,000	7,534	37,750	755	.....	755	.907
$9,000-$10,000	9	85,383	35,000	33	50,350	1,007	.....	1,007	1.179
$10,000-$15,000	24	282,273	89,000	20,823	172,450	3,449	.....	3,449	1.222
$15,000-$20,000	3	49,138	12,000	4,088	33,050	661	.....	661	1.345
$20,000-$25,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1.006
$25,000-$30,000	2	(2)	(2)	(2)	(2)	(2)	(2).	(2)	1.467
$30,000-$40,000	5	156,017	19,000	75,367	61,650	1,233	459	1,692	1.084
$40,000-$50,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$50,000-$60,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1.050
$60,000-$70,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$70,000-$80,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2.397
$200,000-$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000-$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000-$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	314,540	27,000	159,240	128,300	2,566	3,019	5,585	.....
Total	243	1,878,419	914,000	305,918	677,200	13,544	3,478	17,022	.906

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

ARIZONA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax,	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000[1]	166	$581,437	$662,000	$21,811	.....	.....	.....	.....	.....
$3,000–$4,000	24	86,325	72,000	1,475	$12,850	$257	.....	$257	0.298
$4,000–$5,000	152	678,463	587,000	21,263	70,200	1,404	.....	1,404	.207
$5,000–$6,000	135	734,760	526,000	43,860	164,900	3,298	.....	3,298	.449
$6,000–$7,000	77	500,241	293,000	41,591	165,650	3,313	.....	3,313	.662
$7,000–$8,000	59	436,791	226,000	38,441	172,350	3,447	.....	3,447	.789
$8,000–$9,000	50	422,790	196,000	41,690	185,100	3,702	.....	3,702	.876
$9,000–$10,000	39	370,540	153,000	56,240	161,300	3,226	.....	3,226	.871
$10,000–$15,000	110	1,336,194	428,000	253,594	654,600	13,092	.....	13,092	.980
$15,000–$20,000	59	1,016,575	229,000	248,775	538,800	10,776	.....	10,776	1.060
$20,000–$25,000	27	603,307	105,000	167,707	330,600	6,612	$617	7,229	1.198
$25,000 to $30,000	20	541,585	77,000	198,935	265,650	5,313	1,418	6,731	1.243
$30,000–$40,000	32	1,087,095	120,000	250,495	716,600	14,332	4,109	18,441	1.696
$40,000–$50,000	13	573,513	51,000	230,913	291,600	5,832	3,307	9,139	1.594
$50,000–$60,000	9	505,436	33,000	134,436	338,000	6,760	4,709	11,469	2.269
$60,000–$70,000	4	257,234	15,000	6,084	236,150	4,723	2,896	7,619	2.962
$70,000–$80,000	3	223,584	11,000	61,234	151,350	3,027	3,107	6,134	2.743
$80,000–$90,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1.620
$90,000–$100,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3.725
$100,000–$150,000	3	391,296	12,000	94,196	285,100	5,702	9,407	15,109	3.861
$150,000–$200,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.065
$200,000–$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000–$300,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.081
$300,000–$400,000	1	(2)	(2)	(2)	.....	.....	(2)	(2)	5.714
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped[2]	.....	1,430,075	27,000	1,074,025	329,050	6,581	60,552	67,133	.....
Total	989	11,777,241	3,823,000	2,986,765	5,069,850	101,397	90,122	191,519	1.626
Women making separate returns from husbands	5								
Grand total	994								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

ARKANSAS.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000	475	$1,669,616	$1,881,000	$162,071	.....	.....	.....	.....	.....
$3,000-$4,000	59	206,192	177,000	9,242	$19,950	$399	.....	$399	0.194
$4,000-$5,000	430	1,927,194	1,671,000	74,844	181,350	3,627	.....	3,627	.188
$5,000-$6,000	288	1,581,991	1,108,000	134,591	339,400	6,788	.....	6,788	.429
$6,000-$7,000	224	1,445,537	864,000	155,137	426,400	8,528	.....	8,528	.590
$7,000-$8,000	149	1,102,254	574,000	140,604	387,650	7,753	.....	7,753	.703
$8,000-$9,000	115	972,871	450,000	154,071	368,800	7,376	.....	7,376	.758
$9,000-$10,000	83	787,723	325,000	121,373	341,350	6,827	.....	6,827	.867
$10,000-$15,000	214	2,593,281	828,000	523,231	1,242,050	24,841	.....	24,841	.958
$15,000-$20,000	89	1,514,672	346,000	363,672	805,000	16,100	.....	16,100	1.063
$20,000-$25,000	50	1,102,391	193,000	252,941	656,450	13,129	$988	14,117	1.281
$25,000-$30,000	22	589,914	87,000	94,664	408,250	8,165	1,499	9,664	1.638
$30,000-$40,000	23	794,279	90,000	194,229	510,050	10,201	3,121	13,322	1.677
$40,000-$50,000	7	306,371	27,000	23,971	255,400	5,108	1,927	7,035	2.296
$50,000-$60,000	4	222,236	15,000	17,236	190,000	3,800	2,044	5,844	2.630
$60,000-$70,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1.899
$70,000-$80,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1.423
$80,000-$90,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2.329
$90,000-$100,000	3	280,944	11,000	7,544	262,400	5,248	5,238	10,486	3.732
$100,000-$150,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$150,000-$200,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$200,000-$250,000	1	(2)	(2)	(2)	.....	.....	(2)	(2)	3.864
$250,000-$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000-$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	586,212	24,000	433,162	129,050	2,581	12,225	14,806	.....
Total	2,241	17,683,678	8,671,000	2,862,583	6,523,550	130,471	27,042	157,513	.891
Women making separate returns from husbands [2]	14								
Grand total	2,255								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

CALIFORNIA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000 [1]	4,085	$14,261,943	16,106,000	$1,173,579	.....	.....	.....	.....	.....
$3,000–$4,000	655	2,449,788	1,965,000	106,588	$378,200	$7,564	.....	$7,564	0.309
$4,000–$5,000	3,884	17,394,309	14,877,000	704,509	1,812,800	36,256	.....	36,256	.208
$5,000–$6,000	2,438	13,363,726	9,350,000	1,207,926	2,805,800	56,116	.....	56,116	.420
$6,000–$7,000	1,803	11,656,153	6,918,000	1,527,953	3,210,200	64,204	.....	64,204	.551
$7,000–$8,000	1,250	9,346,696	4,782,000	1,425,696	3,139,000	62,780	.....	62,780	.672
$8,000–$9,000	954	8,085,768	3,649,000	1,646,118	2,790,650	55,813	.....	55,813	.690
$9,000–$10,000	778	7,376,500	2,968,000	1,557,150	2,851,350	57,027	.....	57,027	.773
$10,000–$15,000	2,067	25,110,624	7,871,000	6,616,124	10,623,500	212,470	.....	212,470	.846
$15,000–$20,000	963	16,647,672	3,656,000	5,813,772	7,177,900	143,558	.....	143,558	.862
$20,000–$25,000	531	11,857,892	2,018,000	4,373,742	5,466,150	109,323	$11,516	120,839	1.019
$25,000–$30,000	336	9,128,491	1,288,000	3,647,791	4,192,700	83,854	22,054	105,908	1.160
$30,000–$40,000	385	13,198,844	1,473,000	5,595,644	6,130,200	122,604	50,400	173,004	1.311
$40,000–$50,000	212	9,385,040	800,000	4,400,290	4,184,750	83,695	54,330	138,025	1.471
$50,000–$60,000	132	7,220,540	503,000	3,524,540	3,193,000	63,860	60,557	124,417	1.723
$60,000–$70,000	84	5,332,545	331,000	2,406,345	2,595,200	51,904	52,804	104,708	1.964
$70,000–$80,000	51	3,825,920	195,000	2,437,970	1,192,950	23,859	49,288	73,147	1.912
$80,000–$90,000	49	4,156,124	186,000	2,273,874	1,696,250	33,925	59,199	93,124	2.241
$90,000–$100,000	36	3,409,857	140,000	1,843,007	1,426,850	28,537	63,824	92,361	2.709
$100,000–$150,000	88	10,718,633	332,000	5,800,133	4,586,500	91,730	266,111	357,841	3.339
$150,000–$200,000	30	5,255,317	116,000	2,660,317	2,479,000	49,580	181,254	230,834	4.392
$200,000–$250,000	15	3,525,827	57,000	2,220,277	1,248,550	24,971	148,846	173,817	4.930
$250,000–$300,000	17	4,691,343	65,000	3,065,393	1,560,950	31,219	222,395	253,614	5.406
$300,000–$400,000	6	1,975,501	22,000	946,551	1,006,950	20,139	105,741	125,880	6.372
$400,000–$500,000	8	3,481,123	32,000	1,712,223	1,736,900	34,738	216,942	251,680	7.230
$500,000–$1,000,000	7	(2)	(2)	(2)	(2)	(2)	(2)	(2)	8.466
$1,000,000–$1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	10.219
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	5,468,769	31,000	1,923,769	3,514,000	70,280	410,369	480,649	.....
Total	20,865	228,324,945	79,731,000	70,611,281	81,000,300	1,620,006	1,975,630	3,595,636	1.575
Women making separate returns from husbands	343								
Grand total	21,208								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

COLORADO.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	848	$2,939,315	$3,357,000	$352,875	.....	.....	.....	.....	.....
$3,000-$4,000	94	359,299	282,000	13,599	$63,700	$1,274	.....	$1,274	0.355
$4,000-$5,000	717	3,317,461	2,781,000	208,961	327,500	6,550	.....	6,550	.197
$5,000-$6,000	499	2,733,471	1,935,000	199,621	598,850	11,977	.....	11,977	.438
$6,000-$7,000	349	2,258,190	1,356,000	230,640	671,550	13,431	.....	13,431	.595
$7,000-$8,000	241	1,789,854	932,000	246,154	611,700	12,234	.....	12,234	.684
$8,000-$9,000	190	1,609,373	731,000	293,973	584,400	11,688	.....	11,688	.726
$9,000-$10,000	151	1,404,039	577,000	255,239	571,800	11,436	.....	11,436	.815
$10,000-$15,000	541	6,623,074	2,114,000	1,199,474	3,309,600	66,192	.....	66,192	.999
$15,000-$20,000	265	4,604,140	1,031,000	1,222,940	2,350,200	47,004	.....	47,004	1.021
$20,000-$25,000	137	3,056,880	535,000	782,480	1,739,400	34,788	$3,205	37,993	1.243
$25,000-$30,000	65	1,799,167	258,000	451,867	1,089,300	21,786	5,296	27,082	1.505
$30,000-$40,000	103	3,573,793	397,000	1,350,743	1,826,050	36,521	14,912	51,433	1.439
$40,000-$50,000	49	2,169,672	194,000	667,572	1,308,100	26,162	13,920	40,082	1.847
$50,000-$60,000	34	1,845,512	129,000	800,812	915,700	18,314	16,012	34,326	1.860
$60,000-$70,000	19	1,216,575	71,000	702,775	442,800	8,856	13,000	21,856	1.797
$70,000-$80,000	22	1,634,265	85,000	812,065	737,200	14,744	22,421	37,165	2.274
$80,000-$90,000	9	758,747	34,000	244,347	480,400	9,608	12,350	21,958	2.894
$90,000-$100,000	7	669,843	28,000	189,893	451,950	9,039	12,794	21,833	3.259
$100,000-$150,000	22	2,846,432	85,000	1,505,632	1,255,800	25,116	76,000	101,116	3.552
$150,000-$200,000	7	1,199,608	27,000	245,758	926,850	18,537	40,476	59,013	4.919
$200,000-$250,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.481
$250,000-$300,000	3	817,166	12,000	537,516	267,650	5,353	38,336	43,689	5.346
$300,000-$400,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.807
$400,000-$500,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.691
$500,000-$1,000,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	8.785
$1,000,000-$1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	9.428
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	4,628,254	32,000	2,744,154	1,852,100	37,042	339,384	376,426	.....
Total	4,380	53,854,130	16,983,000	15,259,090	22,382,600	447,652	608,106	1,055,758	1.960
Women making separate returns from husbands	55								
Grand total	4,435								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

CONNECTICUT.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000 [1]	1,461	$5,034,531	$5,672,000	$704,509	.....	.....	.....	.....	.....
$3,000–$4,000	199	752,562	597,000	34,162	$121,400	$2,428	.....	$2,428	0.323
$4,000–$5,000	1,474	6,603,417	5,598,000	40,267	965,150	19,303	.....	19,303	.292
$5,000–$6,000	1,116	6,121,098	4,240,000	831,698	1,049,400	20,988	.....	20,988	.343
$6,000–$7,000	812	5,239,940	3,080,000	1,008,240	1,151,700	23,034	.....	23,034	.440
$7,000–$8,000	613	4,576,654	2,313,000	998,104	1,265,550	25,311	.....	25,311	.553
$8,000–$9,000	413	3,482,620	1,553,000	876,170	1,053,450	21,069	.....	21,069	.605
$9,000–$10,000	373	3,535,970	1,422,000	1,014,270	1,099,700	21,994	.....	21,994	.622
$10,000–$15,000	1,114	13,520,431	4,184,000	4,581,381	4,755,050	95,101	.....	95,101	.703
$15,000–$20,000	582	10,090,114	2,181,000	4,376,764	3,532,350	70,647	.....	70,647	.700
$20,000–$25,000	299	6,875,493	1,131,000	3,135,443	2,609,050	52,181	$14,028	66,209	.963
$25,000–$30,000	210	5,747,537	792,000	2,991,137	1,964,400	39,288	14,604	53,892	.938
$30,000–$40,000	278	9,617,780	1,052,000	4,851,830	3,713,950	74,279	38,742	113,021	1.175
$40,000–$50,000	140	6,291,273	519,000	3,456,073	2,316,200	46,324	40,847	87,171	1.386
$50,000–$60,000	94	5,123,962	357,000	2,717,812	2,049,150	40,983	45,155	86,138	1.681
$60,000–$70,000	65	4,206,673	245,000	2,378,123	1,583,550	31,671	48,501	80,172	1.906
$70,000–$80,000	43	3,302,488	166,000	1,879,938	1,256,550	25,131	46,831	71,962	2.179
$80,000–$90,000	23	1,938,914	82,000	1,453,864	403,050	8,061	31,466	39,527	2.039
$90,000–$100,000	16	1,512,276	62,000	811,676	638,600	12,772	28,186	40,958	2.708
$100,000–$150,000	62	7,373,814	231,000	4,405,564	2,737,250	54,745	182,171	236,916	3.213
$150,000–$200,000	30	5,181,724	112,000	2,500,974	2,568,750	51,375	176,403	227,778	4.396
$200,000–$250,000	15	3,371,718	54,000	1,906,818	1,410,900	28,218	137,845	166,063	4.925
$250,000–$300,000	6	1,441,734	23,000	517,834	900,900	18,018	67,965	85,983	5.964
$300,000–$400,000	9	3,519,509	33,000	2,079,659	1,406,850	28,137	207,995	236,132	6.709
$400,000–$500,000	3	1,447,561	12,000	896,261	539,300	10,786	98,282	109,068	7.535
$500,000–$1,000,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	8.373
$1,000,000–$1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	10.156
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	10.995
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	7,948,548	19,000	5,437,598	2,491,950	49,839	774,142	823,981	.....
Total	9,455	133,858,341	35,730,000	55,886,169	43,584,150	871,683	1,953,163	2,824,846	2.110
Women making separate returns from husbands	258								
Grand total	9,713								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

DELAWARE.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	185	$653,563	$724,000	$89,185	.....	.....	.....	.....	.....
$3,000-$4,000	23	85,870	69,000	3,870	$13,000	$260	.....	$260	0.303
$4,000-$5,000	167	746,375	639,000	53,125	54,250	1,085	.....	1,085	.145
$5,000-$6,000	135	740,677	520,000	98,627	122,050	2,441	.....	2,441	.329
$6,000-$7,000	109	705,750	415,000	134,800	155,950	3,119	.....	3,119	.442
$7,000-$8,000	77	576,776	296,000	134,076	146,700	2,934	.....	2,934	.509
$8,000-$9,000	67	563,754	255,000	168,204	140,550	2,811	.....	2,811	.499
$9,000-$10,000	55	519,411	208,000	159,511	151,900	3,038	.....	3,038	.585
$10,000-$15,000	139	1,713,956	526,000	645,506	542,450	10,849	.....	10,849	.633
$15,000-$20,000	80	1,392,215	305,000	623,615	463,600	9,272	.....	9,272	.666
$20,000-$25,000	53	1,194,219	203,000	582,319	408,900	8,178	$1,005	9,183	.769
$25,000-$30,000	34	921,515	129,000	459,965	332,550	6,651	2,189	8,840	.959
$30,000-$40,000	36	1,242,057	140,000	555,957	546,100	10,922	4,670	15,592	1.255
$40,000-$50,000	28	1,319,860	105,000	810,460	404,400	8,088	8,746	16,834	1.275
$50,000-$60,000	20	1,095,573	76,000	376,023	643,550	12,871	9,263	22,134	2.020
$60,000-$70,000	16	1,014,010	62,000	587,960	364,050	7,281	11,021	18,302	1.805
$70,000-$80,000	8	607,117	32,000	285,317	289,800	5,796	7,477	13,273	2.186
$80,000-$90,000	4	353,808	15,000	185,108	153,700	3,074	6,128	9,202	2.601
$90,000-$100,000	6	577,404	24,000	252,554	300,850	6,017	11,063	17,080	2.958
$100,000-$150,000	15	1,809,194	58,000	1,239,994	511,200	10,224	40,947	51,171	2.828
$150,000-$200,000	11	1,907,252	41,000	1,331,252	535,000	10,700	60,724	71,424	3.745
$200,000-$250,000	9	1,947,174	35,000	1,343,624	568,550	11,371	74,368	85,739	4.403
$250,000-$300,000	3	800,502	11,000	671,652	117,850	2,357	36,076	38,433	4.801
$300,000-$400,000	8	2,638,685	31,000	1,636,185	971,500	19,430	134,709	154,139	5.842
$400,000-$500,000	9	4,046,543	34,000	2,681,993	1,330,550	26,611	257,609	284,220	7.024
$500,000-$1,000,000	11	7,696,044	40,000	6,453,494	1,202,550	24,051	534,393	558,444	7.256
$1,000,000-$1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	9.271
$1,500,000-$2,000,000	3	5,113,722	12,000	4,777,922	323,800	6,476	465,171	471,647	9.223
$2,000,000-$3,000,000	1	(2)	(2)	(2)	.....	.....	(2)	(2)	10.544
$3,000,000-$4,000,000	1	(2)	(2)	(2)	.....	.....	(2)	(2)	11.185
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	12.259
Classes grouped [2]	.....	15,815,384	16,000	15,744,234	55,150	1,103	1,813,036	1,814,139	.....
Total	1,315	57,798,410	5,021,000	42,086,532	10,850,500	217,010	3,478,595	3,695,605	6.394
Women making separate returns from husbands	31								
Grand total	1,346								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

DISTRICT OF COLUMBIA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	1,590	$5,578,641	$6,285,000	$226,270	.....	.....	.....	.....	.....
$3,000-$4,000	317	1,141,121	951,000	25,371	$164,750	$3,295	.....	$3,295	0.289
$4,000-$5,000	1,305	5,857,524	4,989,000	158,674	709,850	14,197	.....	14,197	.242
$5,000-$6,000	859	4,676,685	3,291,000	330,685	1,055,000	21,100	.....	21,100	.451
$6,000-$7,000	485	3,155,101	1,858,000	323,801	973,300	19,466	.....	19,466	.617
$7,000-$8,000	325	2,428,288	1,244,000	300,388	883,900	17,678	.....	17,678	.728
$8,000-$9,000	237	2,010,417	906,000	386,517	717,900	14,358	.....	14,358	.714
$9,000-$10,000	141	1,320,857	534,000	236,957	549,900	10,998	.....	10,998	.833
$10,000-$15,000	591	7,151,684	2,261,000	1,141,034	3,749,650	74,993	.....	74,993	1.049
$15,000-$20,000	277	4,840,904	1,069,000	1,002,754	2,769,150	55,383	.....	55,383	1.144
$20,000-$25,000	160	3,640,984	618,000	930,734	2,092,250	41,845	$4,408	46,253	1.270
$25,000-$30,000	85	2,312,671	323,000	606,221	1,383,450	27,669	6,036	33,705	1.457
$30,000-$40,000	105	3,608,935	398,000	1,197,185	2,013,750	40,275	14,361	54,636	1.514
$40,000-$50,000	59	2,586,411	232,000	690,811	1,663,600	33,272	15,988	49,260	1.905
$50,000-$60,000	31	1,775,503	118,000	794,753	862,750	17,255	16,853	34,108	1.921
$60,000-$70,000	23	1,534,190	86,000	527,640	920,550	18,411	17,537	35,948	2.343
$70,000-$80,000	17	1,269,009	65,000	502,159	701,850	14,037	17,898	31,935	2.517
$80,000-$90,000	15	1,273,972	57,000	261,322	955,650	19,113	20,776	39,889	3.131
$90,000-$100,000	6	570,749	24,000	91,199	455,550	9,111	10,830	19,941	3.494
$100,000-$150,000	37	4,676,124	136,000	1,673,124	2,867,000	57,340	122,841	180,181	3.853
$150,000-$200,000	17	3,001,367	62,000	1,162,517	1,776,850	35,537	103,474	139,011	4.632
$200,000-$250,000	5	1,080,760	18,000	498,710	564,050	11,281	42,715	53,996	4.996
$250,000-$300,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.632
$300,000-$400,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	6.359
$400,000-$500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.300
$500,000-$1,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.388
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	1,842,724	20,000	1,261,074	561,650	11,233	107,080	118.313	.....
Total	6,692	67,334,621	25,545,000	14,329,900	28,392,350	567,847	500,797	1,068,644	1,587
Women making separate returns from husbands	116								
Grand total	6,808								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

FLORIDA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000 [1]	379	$1,319,426	$1,506,000	$102,515	.....	.....	.....	.....	.....
$3,000–$4,000	49	181,266	147,000	7,966	$26,300	$526	.....	$526	0.291
$4,000–$5,000	304	1,362,405	1,179,000	64,155	119,250	2,385	.....	2,385	.175
$5,000–$6,000	217	1,186,451	847,000	104,851	234,600	4,692	.....	4,692	.395
$6,000–$7,000	181	1,168,958	701,000	159,708	308,250	6,165	.....	6,165	.527
$7,000–$8,000	106	791,706	410,000	123,506	258,200	5,164	.....	5,164	.652
$8,000–$9,000	79	671,128	304,000	126,628	240,500	4,810	.....	4,810	.717
$9,000–$10,000	57	537,071	225,000	135,421	176,650	3,533	.....	3,533	.658
$10,000–$15,000	194	2,339,522	751,000	571,922	1,016,600	20,332	.....	20,332	.869
$15,000–$20,000	66	1,141,167	253,000	348,467	539,700	10,794	.....	10,794	.946
$20,000–$25,000	50	1,104,081	195,000	278,281	630,800	12,616	$1,194	13,810	1.251
$25,000–$30,000	25	682,353	94,000	290,853	297,500	5,950	1,731	7,681	1.126
$30,000–$40,000	19	664,190	74,000	315,540	274,650	5,493	2,703	8,196	1.234
$40,000–$50,000	12	539,268	47,000	222,968	269,300	5,386	3,587	8,973	1.664
$50,000–$60,000	4	218,970	15,000	58,720	145,250	2,905	1,990	4,895	2.235
$60,000–$70,000	5	323,404	18,000	163,904	141,500	2,830	3,702	6,532	2.020
$70,000–$80,000	3	216,728	12,000	180,828	23,900	478	2,902	3,380	1.560
$80,000–$90,000	4	344,106	15,000	244,906	84,200	1,684	5,763	7,447	2.164
$90,000–$100,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2.700
$100,000–$150,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3.134
$150,000–$200,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$200,000–$250,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.924
$250,000–$300,000	(3)	(2)	.....	(2)	.....	.....	.....	.....	.....
$300,000–$400,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.258
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	(3)	(2)	.....	(2)	(2)	(2)	(2)	(2)	9.558
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	2,609,002	23,000	1,732,452	853,550	17,071	186,250	203,321	.....
Total	1,760	17,401,202	6,816,000	5,233,591	5,640,700	112,814	209,822	322,636	1,854
Women making separate returns from husbands	19								
Grand total	1,779								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.
[3] Wife's or husband's return accounted for in another State.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

GEORGIA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000[1]	590	$2,092,919	$2,331,000	$213,026	.....	.....	.....	.....	.....
$3,000–$4,000	90	321,056	270,000	20,506	$30,550	$611	.....	$611	0.190
$4,000–$5,000	640	2,869,317	2,481,000	95,367	292,950	5,859	.....	5,859	.204
$5,000–$6,000	443	2,419,637	1,723,000	193,587	503,050	10,061	.....	10,061	.416
$6,000–$7,000	349	2,254,100	1,355,000	294,650	604,450	12,089	.....	12,089	.536
$7,000–$8,000	230	1,713,642	892,000	240,442	581,200	11,624	.....	11,624	.678
$8,000–$9,000	193	1,640,928	749,000	354,678	537,250	10,745	.....	10,745	.655
$9,000–$10,000	125	1,183,387	484,000	302,587	396,800	7,936	.....	7,936	.671
$10,000–$15,000	345	4,180,791	1,338,000	1,093,791	1,749,000	34,980	.....	34,980	.837
$15,000–$20,000	163	2,804,890	633,000	990,340	1,181,550	23,631	.....	23,631	.842
$20,000–$25,000	95	2,136,664	366,000	769,264	1,001,400	20,028	$2,214	22,242	1.041
$25,000–$30,000	40	1,089,599	153,000	542,949	393,650	7,873	2,839	10,712	.983
$30,000–$40,000	60	2,027,365	231,000	962,515	833,850	16,677	8,182	24,859	1.226
$40,000–$50,000	26	1,135,468	104,000	498,018	533,450	10,669	6,627	17,296	1.523
$50,000–$60,000	19	1,033,851	73,000	537,101	423,750	8,475	9,123	17,598	1.702
$60,000–$70,000	9	588,296	36,000	345,546	206,750	4,135	6,591	10,726	1.823
$70,000–$80,000	10	752,075	38,000	472,975	241,100	4,822	10,921	15,743	2.093
$80,000–$90,000	6	507,104	24,000	176,754	306,350	6,127	8,133	14,260	2.812
$90,000–$100,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2.407
$100,000–$150,000	3	378,571	12,000	211,471	155,100	3,102	9,929	13,031	3.442
$150,000–$200,000	4	647,497	15,000	505,847	126,650	2,533	20,823	23,356	3.607
$200,000–$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000–$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000–$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	8.377
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped[2]	.....	1,215,808	12,000	1,151,658	52,150	1,043	89,660	90,703	.....
Total	3,443	32,992,965	13,320,000	9,973,072	10,151,000	203,020	175,042	378,062	1.146
Women making separate returns from husbands	1								
Grand total	3,444								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

HAWAII.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000 [1]	192	$664,298	$753,000	$144,241	.....	.....	.....	.....	.....
$3,000–$4,000	27	103,470	81,000	8,670	$13,800	$276	.....	$276	0.267
$4,000–$5,000	150	673,899	569,000	48,199	56,700	1,134	.....	1,134	.168
$5,000–$6,000	125	682,197	480,000	119,397	82,800	1,656	.....	1,656	.243
$6,000–$7,000	71	461,606	267,000	113,156	81,450	1,629	.....	1,629	.353
$7,000–$8,000	66	490,675	251,000	129,175	110,500	2,210	.....	2,210	.450
$8,000–$9,000	53	449,114	191,000	174,964	83,150	1,663	.....	1,663	.370
$9,000–$10,000	33	311,307	122,000	104,007	85,300	1,706	.....	1,706	.548
$10,000–$15,000	106	1,293,712	399,000	543,162	351,550	7,031	.....	7,031	.543
$15,000–$20,000	66	1,136,501	241,000	667,801	227,700	4,554	.....	4,554	.401
$20,000–$25,000	34	775,260	127,000	459,760	188,500	3,770	$862	4,632	.597
$25,000–$30,000	35	962,399	131,000	511,699	319,700	6,394	2,464	8,858	.920
$30,000–$40,000	41	1,404,125	154,000	995,325	254,800	5,096	5,472	10,568	.753
$40,000–$50,000	22	998,670	81,000	749,270	168,400	3,368	6,610	9,978	.999
$50,000–$60,000	18	966,847	66,000	622,497	278,350	5,567	8,196	13,763	1.423
$60,000–$70,000	12	769,826	45,000	554,726	170,100	3,402	8,155	11,557	1.501
$70,000–$80,000	7	513,385	26,000	347,985	139,400	2,788	6,453	9,241	1.800
$80,000–$90,000	7	606,216	27,000	424,116	155,100	3,102	9,872	12,974	2.140
$90,000–$100,000	3	189,346	12,000	177,346	.....	.....	5,525	5,525	2.918
$100,000–$150,000	24	2,989,455	91,000	2,689,355	209,100	4,182	74,377	78,559	2.628
$150,000–$200,000	12	2,031,988	47,000	1,733,888	251,100	5,022	67,779	72,801	3.583
$200,000–$250,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.863
$250,000–$300,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.792
$300,000–$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000–$500,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	6.538
$500,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	1,887,726	22,000	1,519,376	346,350	6,927	99,560	106,487	.....
Total	1,110	20,362,022	4,183,000	12,838,115	3,573,850	71,477	295,325	366,802	1.801
Women making separate returns from husbands	34								
Grand total	1,144								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

IDAHO.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000 [1]	137	$482,643	$543,000	$40,130	.....	.....	.....	.....	.....
$3,000–$4,000	26	90,591	78,000	2,041	$10,550	$211	.....	$211	0.233
$4,000–$5,000	123	546,771	480,000	19,221	47,550	951	.....	951	.174
$5,000–$6,000	94	520,112	365,000	10,062	145,050	2,901	.....	2,901	.558
$6,000–$7,000	69	450,307	272,000	52,907	125,400	2,508	.....	2,508	.557
$7,000–$8,000	67	502,828	253,000	76,978	172,850	3,457	.....	3,457	.688
$8,000–$9,000	46	389,862	176,000	48,862	165,000	3,300	.....	3,300	.846
$9,000–$10,000	23	217,146	92,000	29,296	95,850	1,917	.....	1,917	.883
$10,000–$15,000	76	910,386	295,000	245,736	369,650	7,393	.....	7,393	.812
$15,000–$20,000	38	651,865	151,000	157,115	343,750	6,875	.....	6,875	1.055
$20,000–$25,000	19	421,134	75,000	112,434	233,700	4,674	$380	5,054	1.200
$25,000–$30,000	6	169,058	24,000	43,558	101,500	2,030	489	2,519	1.490
$30,000–$40,000	11	384,148	44,000	132,348	207,800	4,156	1,446	5,602	1.458
$40,000–$50,000	6	272,853	24,000	150,653	98,200	1,964	1,774	3,738	1.370
$50,000–$60,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	.990
$60,000–$70,000	3	189,086	12,000	27,986	149,100	2,982	1,833	4,815	2.546
$70,000–$80,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$80,000–$90,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3.399
$90,000–$100,000	1	(2)	(2)	.....	(2)	(2)	(2)	(2)	3.811
$100,000–$150,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3.235
$150,000–$200,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.780
$200,000–$250,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.625
$250,000–$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000–$400,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	6.642
$400,000–$500,000	1	(2)	(2)	(2)	.....	.....	(2)	(2)	6.455
$500,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	1,728,274	39,000	828,924	860,350	17,207	72,048	89,255	.....
Total	754	7,927,064	2,923,000	1,978,251	3,126,300	62,526	77,970	140,496	1.772
Women making separate returns from husbands	2								
Grand total	756								

[1] Nontaxable; specific exemption and dividend exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

ILLINOIS.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000[1]	6,725	$23,589,705	$26,611,000	$1,845,416	.....	.....	.....	.....	.....
$3,000–$4,000	920	3,320,378	2,760,000	93,428	$466,950	$9,339	.....	$9,339	0.281
$4,000–$5,000	6,612	29,583,328	25,556,000	882,128	3,145,200	62,904	.....	62,904	.213
$5,000–$6,000	4,605	25,123,889	17,821,000	1,698,939	5,603,950	112,079	.....	112,079	.446
$6,000–$7,000	3,229	20,869,441	12,515,000	2,032,841	6,321,600	126,432	.....	126,432	.606
$7,000–$8,000	2,300	17,182,601	8,907,000	2,123,701	6,151,900	123,038	.....	123,038	.716
$8,000–$9,000	1,722	14,618,383	6,651,000	2,239,133	5,728,250	114,565	.....	114,565	.784
$9,000–$10,000	1,313	12,491,444	5,088,000	2,123,644	5,279,800	105,596	.....	105,596	.845
$10,000–$15,000	3,679	44,551,538	14,217,000	10,036,388	20,298,150	405,963	.....	405,963	.911
$15,000–$20,000	1,816	31,576,259	7,020,000	9,029,009	15,527,250	310,545	.....	310,545	.983
$20,000–$25,000	1,018	22,819,396	3,900,000	6,948,596	11,970,800	239,416	$36,061	275,477	1.207
$25,000–$30,000	605	16,557,976	2,317,000	6,210,626	8,030,350	160,607	41,792	202,399	1.222
$30,000–$40,000	760	26,326,141	2,922,000	10,130,841	13,273,300	265,466	103,404	368,870	1.401
$40,000–$50,000	470	21,063,869	1,805,000	9,279,069	9,979,800	199,596	129,356	328,952	1.562
$50,000–$60,000	238	13,044,019	920,000	5,760,019	6,364,000	127,280	109,687	236,967	1.817
$60,000–$70,000	201	13,198,156	780,000	6,514,756	5,903,400	118,068	141,985	260,053	1.970
$70,000–$80,000	123	9,260,957	471,000	5,126,707	3,663,250	73,265	141,488	214,753	2.319
$80,000–$90,000	124	10,609,439	476,000	5,148,589	4,984,850	99,697	161,900	261,597	2.466
$90,000–$100,000	65	6,331,836	248,000	3,272,486	2,811,350	56,227	110,535	166,762	2.634
$100,000–$150,000	231	28,124,778	893,000	14,688,178	12,543,600	250,872	668,835	919,707	3.270
$150,000–$200,000	87	14,690,242	326,000	7,069,992	7,294,250	145,885	477,650	623,535	4.245
$200,000–$250,000	52	11,735,069	202,000	4,849,969	6,683,100	133,662	454,541	588,203	5.012
$250,000–$300,000	25	7,123,975	91,000	4,768,275	2,264,700	45,294	327,957	373,251	5.239
$300,000–$400,000	35	11,644,839	133,000	5,989,889	5,521,950	110,439	625,030	735,469	6.316
$400,000–$500,000	23	9,402,925	89,000	4,316,125	4,997,800	99,956	568,685	668,641	7.111
$500,000–$1,000,000	26	17,953,776	96,000	11,220,676	6,637,100	132,742	1,301,166	1,433,908	7.987
$1,000,000–$1,500,000	7	8,589,996	27,000	7,362,246	1,200,750	24,015	731,003	755,018	8.790
$1,500,000–$2,000,000	4	6,088,774	15,000	3,550,624	2,523,150	50,463	763,933	814,396	13.375
$2,000,000–$3,000,000	3	6,817,704	10,000	4,161,054	2,646,650	52,933	295,898	348,831	5.117
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	37,018	484,290,833	142,867,000	158,473,344	187,817,200	3,756,344	7,190,906	10,947,250	2.260
Women making separate returns from husbands	507								
Grand total	37,525								

[1] Nontaxable; specific exemption and dividends exceed net income.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

INDIANA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000 [1]	1,408	$4,951,356	$5,544,000	$401,902	.....	.....	.....	.....	.....
$3,000–$4,000	163	599,556	489,000	27,806	$82,750	$1,655	.....	$1,655	0.276
$4,000–$5,000	1,229	5,509,309	4,752,000	237,209	520,100	10,402	.....	10,402	.189
$5,000–$6,000	917	4,979,398	3,570,000	489,798	919,600	18,392	.....	18,392	.369
$6,000–$7,000	570	3,690,803	2,207,000	509,653	974,150	19,483	.....	19,483	.528
$7,000–$8,000	410	3,036,800	1,593,000	530,250	913,550	18,271	.....	18,271	.602
$8,000–$9,000	341	2,890,055	1,323,000	615,205	951,850	19,037	.....	19,037	.659
$9,000–$10,000	288	2,728,721	1,117,000	610,721	1,001,000	20,020	.....	20,020	.734
$10,000–$15,000	688	8,313,431	2,657,000	2,647,181	3,009,250	60,185	.....	60,185	.724
$15,000–$20,000	333	5,723,336	1,286,000	2,299,236	2,138,100	42,762	.....	42,762	.747
$20,000–$25,000	160	3,559,603	620,000	1,381,203	1,558,400	31,168	$3,686	34,854	.979
$25,000–$30,000	108	2,960,010	416,000	1,533,960	1,010,050	20,201	7,977	28,178	.952
$30,000–$40,000	108	3,736,556	415,000	1,969,806	1,351,750	27,035	17,652	44,687	1.196
$40,000–$50,000	48	2,127,935	190,000	1,102,185	835,750	16,715	13,722	30,437	1.430
$50,000–$60,000	35	1,924,855	138,000	1,120,055	666,800	13,336	16,982	30,318	1.575
$60,000–$70,000	36	2,321,892	140,000	1,113,192	1,068,700	21,374	26,046	47,420	2.042
$70,000–$80,000	16	1,209,497	63,000	620,747	525,750	10,515	16,516	27,031	2.235
$80,000–$90,000	11	945,558	43,000	422,258	480,300	9,606	15,477	25,083	2.653
$90,000–$100,000	8	756,416	31,000	437,116	288,300	5,766	20,496	26,262	3.472
$100,000–$150,000	25	3,014,880	98,000	2,301,780	615,100	12,302	75,019	87,321	2.896
$150,000–$200,000	16	2,753,152	64,000	1,834,302	854,850	17,097	92,643	109,740	3.986
$200,000–$250,000	14	3,064,696	56,000	1,211,396	1,797,300	35,946	122,044	157,990	5.155
$250,000–$300,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	6.377
$300,000–$400,000	3	1,027,625	11,000	151,975	864,650	17,293	56,043	73,336	7.136
$400,000–$500,000	3	1,351,210	12,000	899,460	439,750	8,795	85,383	94,178	6.969
$500,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	10.211
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	1,461,033	8,000	340,983	1,112,050	22,241	116,678	138,919	.....
Total	6,940	74,637,683	26,843,000	24,809,379	23,979,850	479,597	686,364	1,165,961	1.562
Women making separate returns from husbands	64								
Grand total	7,004								

[1] Nontaxable: specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

IOWA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	2,199	$7,730,468	$8,723,000	$429,416	.....	.....	.....	.....	.....
$3,000-$4,000	175	676,809	525,000	56,109	$95,700	$1,914	.....	$1,914	0.283
$4,000-$5,000	1,766	7,902,609	6,877,000	301,209	724,400	14,488	.....	14,488	.183
$5,000-$6,000	1,094	5,954,491	4,268,000	506,741	1,179,750	23,595	.....	23,595	.396
$6,000-$7,000	727	4,698,578	2,831,000	564,678	1,302,900	26,058	.....	26,058	.555
$7,000-$8,000	504	3,767,065	1,952,000	623,665	1,191,400	23,828	.....	23,828	.633
$8,000-$9,000	350	2,972,821	1,375,000	575,871	1,021,950	20,439	.....	20,439	.688
$9,000-$10,000	273	2,585,326	1,059,000	495,926	1,030,400	20,608	.....	20,608	.797
$10,000-$15,000	670	8,086,355	2,610,000	2,385,955	3,090,400	61,808	.....	61,808	.764
$15,000-$20,000	269	4,590,591	1,051,000	1,694,491	1,845,100	36,902	.....	36,902	.804
$20,000-$25,000	125	2,839,164	482,000	1,202,614	1,154,550	23,091	$3,119	26,210	.923
$25,000-$30,000	77	2,118,869	302,000	1,027,769	789,100	15,782	5,192	20,974	.990
$30,000-$40,000	101	3,429,254	390,000	1,803,204	1,236,050	24,721	13,005	37,726	1.100
$40,000-$50,000	34	1,503,618	129,000	823,668	550,950	11,019	9,435	20,454	1.360
$50,000-$60,000	26	1,437,298	100,000	810,448	526,850	10,537	12,211	22,748	1.583
$60,000-$70,000	12	770,520	47,000	474,870	248,650	4,973	8,565	13,538	1.757
$70,000-$80,000	7	516,447	27,000	213,097	276,350	5,527	6,468	11,995	2.323
$80,000-$90,000	11	890,508	42,000	556,258	292,250	5,845	13,966	19,811	2.225
$90,000-$100,000	4	384,885	15,000	317,035	52,850	1,057	7,396	8,453	2.196
$100,000-$150,000	10	1,243,317	38,000	625,367	579,950	11,599	28,562	40,161	3.230
$150,000-$200,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3.283
$200,000-$250,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.565
$250,000-$300,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.833
$300,000-$400,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.521
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	1,505,881	24,000	1,006,081	475,800	9,516	57,619	67,135	.....
Total	8,440	65,604,874	32,867,000	16,494,472	17,665,350	353,307	165,538	518,845	.791
Women making separate returns from husbands	57								
Grand total	8,497								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

KANSAS.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000 [1]	935	$3,297,452	$3,717,000	$219,345	.....	.....	.....	.....	.....
$3,000–$4,000	88	311,242	264,000	18,942	$28,300	$566	.....	$566	0.182
$4,000–$5,000	816	3,658,028	3,175,000	135,178	347,850	6,957	.....	6,957	.190
$5,000–$6,000	563	3,068,163	2,200,000	246,863	621,300	12,426	.....	12,426	.405
$6,000–$7,000	379	2,452,026	1,482,000	234,276	735,750	14,715	.....	14,715	.600
$7,000–$8,000	304	2,261,730	1,192,000	287,780	781,950	15,639	.....	15,639	.691
$8,000–$9,000	196	1,669,978	764,000	277,178	628,800	12,576	.....	12,576	.753
$9,000–$10,000	145	1,371,699	563,000	234,699	574,000	11,480	.....	11,480	.837
$10,000–$15,000	408	4,952,838	1,580,000	1,181,488	2,191,350	43,827	.....	43,827	.885
$15,000–$20,000	160	2,710,548	625,000	687,048	1,398,500	27,970	.....	27,970	1.032
$20,000–$25,000	94	2,106,240	369,000	583,890	1,153,350	23,067	$2,340	25,407	1.206
$25,000–$30,000	44	1,193,483	175,000	486,583	531,900	10,638	3,058	13,696	1.148
$30,000–$40,000	58	2,018,796	226,000	572,596	1,220,200	24,404	8,685	33,089	1.639
$40,000–$50,000	28	1,275,035	109,000	392,285	773,750	15,475	8,685	24,160	1.895
$50,000–$60,000	12	671,153	47,000	211,803	412,350	8,247	6,266	14,513	2.162
$60,000–$70,000	9	568,650	34,000	197,750	336,900	6,738	6,259	12,997	2.286
$70,000–$80,000	7	535,634	28,000	134,484	373,150	7,463	7,413	14,876	2.777
$80,000–$90,000	8	666,035	32,000	321,835	312,200	6,244	10,642	16,886	2.535
$90,000–$100,000	6	567,171	24,000	94,071	449,100	8,982	10,112	19,094	3.367
$100,000–$150,000	11	1,329,943	41,000	543,943	745,000	14,900	33,497	48,397	3.639
$150,000–$200,000	4	687,337	16,000	43,587	627,750	12,555	23,239	35,794	5.208
$200,000–$250,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.140
$250,000–$300,000	5	1,304,320	20,000	69,920	1,214,400	24,288	59,314	83,602	6.410
$300,000–$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$1,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	8.623
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	960,964	12,000	21,614	927,350	18,547	48,729	67,276	.....
Total	4,283	39,638,465	16,695,000	7,197,158	16,385,200	327,704	228,239	555,943	1.402
Women making separate returns from husbands	7								
Grand total	4,290								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

KENTUCKY.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000 [1]	743	$2,601,008	$2,914,000	$292,157	.....	.....	.....	.....	.....
$3,000–$4,000	95	353,868	285,000	22,418	$46,450	$929	.....	$929	0.263
$4,000–$5,000	681	3,049,665	2,618,000	166,015	265,650	5,313	.....	5,313	.174
$5,000–$6,000	485	2,651,566	1,854,000	306,416	491,150	9,823	.....	9,823	.370
$6,000–$7,000	336	2,173,073	1,292,000	356,123	524,950	10,499	.....	10,499	.483
$7,000–$8,000	236	1,763,280	899,000	366,280	498,000	9,960	.....	9,960	.565
$8,000–$9,000	180	1,528,079	680,000	367,529	480,550	9,611	.....	9,611	.629
$9,000–$10,000	142	1,355,157	550,000	373,307	431,850	8,637	.....	8,637	.637
$10,000–$15,000	410	4,986,693	1,577,000	1,583,243	1,826,450	36,529	.....	36,529	.733
$15,000–$20,000	197	3,378,796	755,000	1,216,846	1,406,950	28,139	.....	28,139	.833
$20,000–$25,000	117	2,626,985	450,000	1,363,685	813,300	16,266	$2,383	18,649	.710
$25,000–$30,000	45	1,217,240	168,000	651,890	397,350	7,947	2,857	10,804	.888
$30,000–$40,000	61	2,120,443	239,000	1,055,943	825,500	16,510	8,591	25,101	1.184
$40,000–$50,000	41	1,782,994	155,000	1,012,444	615,550	12,311	10,883	23,194	1.301
$50,000–$60,000	23	1,242,404	87,000	600,004	555,400	11,108	11,443	22,551	1.815
$60,000–$70,000	14	916,134	54,000	684,634	177,500	3,550	10,098	13,648	1.490
$70,000–$80,000	16	1,192,633	61,000	639,583	492,050	9,841	16,438	26,279	2.203
$80,000–$90,000	4	342,567	15,000	153,867	173,700	3,474	5,703	9,177	2.679
$90,000–$100,000	5	467,679	20,000	277,079	170,600	3,412	8,708	12,120	2.592
$100,000–$150,000	14	1,737,554	54,000	1,137,754	545,800	10,916	41,366	52,282	3.009
$150,000–$200,000	1	(2)	(2)	(2)	.....	.....	(2)	(2)	3.443
$200,000–$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000–$300,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.556
$300,000–$400,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.125
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	1	(2)	.....	(2)	(2)	(2)	.....	(2)	1.996
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	1,019,158	16,000	722,008	281,150	5,623	45,629	51,252	.....
Total	3,850	38,506,976	14,743,000	13,349,225	11,019,900	220,398	164,099	384,497	.998
Women making separate returns from husbands	37	.....	.....	.....	.....	.....	.....	.....	.....
Grand total	3,887	.....	.....	.....	.....	.....	.....	.....	.....

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

LOUISIANA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	887	$3,083,100	$3,493,000	$244,921	.....	.....	.....	.....	.....
$3,000-$4,000	140	513,685	420,000	26,285	$67,100	$1,348	.....	$1,348	$0.262
$4,000-$5,000	672	3,004,430	2,591,000	118,480	294,950	5,899	.....	5,899	.196
$5,000-$6,000	552	3,038,105	2,126,000	228,455	683,650	13,673	.....	13,673	.450
$6,000-$7,000	388	2,505,809	1,504,000	245,659	756,150	15,123	.....	15,123	.604
$7,000-$8,000	261	1,970,970	998,000	287,120	685,850	13,717	.....	13,717	.703
$8,000-$9,000	212	1,802,988	826,000	305,888	671,100	13,422	.....	13,422	.744
$9,000-$10,000	161	1,530,252	618,000	299,752	612,500	12,250	.....	12,250	.801
$10,000-$15,000	475	5,801,780	1,828,000	1,155,680	2,818,100	56,362	.....	56,362	.971
$15,000-$20,000	240	4,248,157	950,000	976,157	2,322,000	46,440	.....	46,440	1.093
$20,000-$25,000	134	3,001,904	521,000	814,554	1,666,350	33,327	$3,072	36,399	1.212
$25,000-$30,000	77	2,087,935	297,000	721,665	1,069,300	21,386	5,484	26,870	1.287
$30,000-$40,000	99	3,409,950	377,000	1,289,000	1,803,950	36,079	14,637	50,716	1.402
$40,000-$50,000	55	2,434,790	214,000	766,040	1,454,750	29,095	15,072	44,167	1.814
$50,000-$60,000	31	1,666,242	120,000	541,042	1,005,200	20,104	14,241	34,345	2.061
$60,000-$70,000	33	2,130,841	125,000	668,091	1,337,750	26,755	24,319	51,074	2.397
$70,000-$80,000	14	1,034,609	54,000	503,009	477,600	9,552	14,238	23,790	2.299
$80,000-$90,000	9	778,536	34,000	315,636	428,900	8,578	13,032	21,610	2.776
$90,000-$100,000	9	860,916	34,000	295,816	531,100	10,622	15,704	26,326	3.058
$100,000-$150,000	22	2,604,636	81,000	892,086	1,628,550	32,571	61,182	93,753	3.599
$150,000-$200,000	10	1,716,819	38,000	606,669	1,072,150	21,443	58,008	79,451	4.628
$200,000-$250,000	5	1,055,941	18,000	698,041	339,900	6,798	41,416	48,214	4.566
$250,000-$300,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.970
$300,000-$400,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.766
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	952,210	11,000	254,910	686,300	13,726	50,018	63,744	.....
Total	4,494	51,274,633	17,281,000	12,231,954	22,413,500	448,270	330,423	778,693	1.519
Women making separate returns from husbands	23								
Grand total	4,517								

[1] Nontaxable: specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

MAINE.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	499	$1,755,284	$1,934,000	$238,671	.....	.....	.....	.....	.....
$3,000-$4,000	67	245,067	201,000	7,967	$36,100	$722	.....	$722	0.295
$4,000-$5,000	480	2,143,932	1,838,000	120,432	185,500	3,710	.....	3,710	.173
$5,000-$6,000	370	2,035,147	1,423,000	83,947	528,200	10,564	.....	10,564	.519
$6,000-$7,000	243	1,563,793	922,000	287,843	353,950	7,079	.....	7,079	.453
$7,000-$8,000	193	1,452,622	729,000	274,172	449,450	8,989	.....	8,989	.619
$8,000-$9,000	112	954,391	421,000	228,641	301,750	6,035	.....	6,035	.632
$9,000-$10,000	102	969,072	386,000	211,772	371,300	7,426	.....	7,426	.766
$10,000-$15,000	296	3,604,156	1,108,000	1,179,406	1,316,750	26,335	.....	26,335	.731
$15,000-$20,000	125	2,171,475	470,000	800,275	901,200	18,024	.....	18,024	.830
$20,000-$25,000	93	2,095,824	348,000	798,824	949,000	18,980	$1,937	20,917	.998
$25,000-$30,000	46	1,251,211	177,000	544,261	529,950	10,599	2,812	13,411	1.072
$30,000-$40,000	53	1,854,175	207,000	909,775	737,400	14,748	6,900	21,648	1.168
$40,000-$50,000	29	1,312,660	105,110	640,110	567,550	11,351	7,767	19,118	1.456
$50,000-$60,000	21	1,147,089	83,000	513,389	550,700	11,014	9,333	20,347	1.774
$60,000-$70,000	12	747,480	15,000	458,130	244,350	4,887	7,130	12,017	1.608
$70,000-$80,000	12	897,671	45,000	593,221	259,450	5,189	11,793	16,982	1.892
$80,000-$90,000	5	410,905	20,000	193,055	197,850	3,957	5,358	9,315	2.267
$90,000-$100,000	3	289,327	10,000	221,027	58,300	1,166	5,558	6,724	2.324
$100,000-$150,000	15	1,781,401	53,000	1,009,351	719,050	14,381	43,912	58,293	3.272
$150,000-$200,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3.582
$200,000-$250,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	6.129
$250,000-$300,000	3	850,303	11,000	628,853	210,450	4,209	35,640	39,849	4.686
$300,000-$400,000	1	(2)	(2)	(2)	.....	.....	(2)	(2)	5.226
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	902,960	16,000	626,760	260,200	5,204	38,658	43,862	.....
Total	2,783	30,435,945	10,555,000	10,569,882	9,728,450	194,569	176,798	371,367	1.220
Women making separate returns from husbands	40								
Grand total	2,823								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

MARYLAND.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	1,447	$5,068,822	$5,627,000	$651,396	.....	.....	.....	.....	.....
$3,000-$4,000	276	947,129	828,000	18,279	$100,850	$2,017	.....	$2,017	0.213
$4,000-$5,000	1,562	6,999,118	5,879,000	364,418	755,700	15,114	.....	15,114	.216
$5,000-$6,000	1,188	6,531,134	4,508,000	644,884	1,378,250	27,565	.....	27,565	.422
$6,000-$7,000	852	5,500,300	3,238,000	677,159	1,594,150	31,883	.....	31,883	.579
$7,000-$8,000	632	4,738,696	2,395,000	775,796	1,567,900	31,358	.....	31,358	.662
$8,000-$9,000	486	4,118,337	1,843,000	701,937	1,573,400	31,468	.....	31,468	.764
$9,000-$10,000	336	3,191,773	1,271,000	351,873	1,568,900	31,378	.....	31,378	.983
$10,000-$15,000	1,023	12,573,155	3,853,000	3,014,455	5,705,700	114,114	.....	114,114	.908
$15,000-$20,000	511	8,818,855	1,922,000	2,386,305	4,510,550	90,211	.....	90,211	1.023
$20,000-$25,000	348	7,879,037	1,321,000	2,052,747	4,505,350	90,107	$7,220	97,327	1.235
$25,000-$30,000	193	5,305,054	727,000	1,731,004	2,848,050	56,961	13,152	70,113	1.321
$30,000-$40,000	217	7,553,513	825,000	2,566,163	4,162,350	83,247	29,662	112,909	1.495
$40,000-$50,000	123	5,449,498	475,000	1,854,248	3,120,250	62,405	32,196	94,601	1.736
$50,000-$60,000	91	4,964,949	348,000	1,845,949	2,771,000	55,420	41,762	97,182	1.957
$60,000-$70,000	55	3,497,453	212,000	1,206,653	2,078,800	41,576	50,115	91,691	2.622
$70,000-$80,000	35	2,618,390	132,000	963,090	1,523,300	30,466	34,440	64,906	2.479
$80,000-$90,000	32	2,692,510	125,000	1,120,360	1,447,150	28,943	39,090	68,033	2.527
$90,000-$100,000	22	2,097,183	84,000	744,833	1,268,350	25,367	38,867	64,234	3.063
$100,000-$150,000	36	4,280,242	137,000	1,614,242	2,529,000	50,580	102,181	152,761	3.569
$150,000-$200,000	26	4,469,086	101,000	2,020,486	2,347,600	46,952	142,872	189,824	4.247
$200,000-$250,000	9	2,159,076	33,000	1,155,476	970,600	19,412	84,578	103,990	4.816
$250,000-$300,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	6.133
$300,000-$400,000	6	2,123,001	24,000	1,098,451	1,000,550	20,011	110,528	130,539	6.149
$400,000-$500,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.088
$500,000-$1,000,000	4	2,545,777	15,000	794,977	1,735,800	34,716	182,065	216,781	8.515
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	10.979
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	4,876,897	21,000	1,659,247	3,196,650	63,933	411,591	495,524	.....
Total	9,516	121,009,054	35,944,000	32,014,428	54,260,200	1,085,204	1,320,319	2,405,523	1.988
Women making separate returns from husbands	158								
Grand total	9,674								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

MASSACHUSETTS.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	5,533	$19,249,600	$21,440,000	$2,113,545	.....	.....	.....	.....	.....
$3,000-$4,000	796	2,980,033	2,388,000	205,633	$386,400	$7,728	.....	$7,728	0.259
$4,000-$5,000	4,998	22,433,147	18,910,000	1,568,647	1,954,500	39,090	.....	39,090	.174
$5,000-$6,000	3,560	19,538,159	13,431,000	1,411,659	4,695,500	93,910	.....	93,910	.481
$6,000-$7,000	2,509	16,414,541	9,497,000	2,742,641	4,174,900	83,498	.....	83,498	.508
$7,000-$8,000	1,892	14,172,348	7,131,000	2,459,748	4,581,600	91,632	.....	91,632	.647
$8,000-$9,000	1,415	12,017,812	5,331,000	2,280,762	4,406,050	88,121	.....	88,121	.733
$9,000-$10,000	1,159	11,038,578	4,373,000	2,670,578	3,995,000	79,900	.....	79,900	.724
$10,000-$15,000	3,439	42,097,797	12,954,000	12,251,647	16,892,150	337,843	.....	337,843	.803
$15,000-$20,000	1,680	29,954,302	6,300,000	10,841,052	11,913,250	238,265	.....	238,265	.820
$20,000-$25,000	1,001	22,403,900	3,761,000	8,558,856	10,084,050	201,681	$19,432	221,113	.987
$25,000-$30,000	666	18,318,402	2,511,000	7,857,752	7,949,650	158,993	43,370	202,363	1.105
$30,000-$40,000	815	28,655,528	3,048,000	12,726,578	12,880,950	257,619	108,277	365,896	1.277
$40,000-$50,000	474	21,334,049	1,779,000	10,003,745	9,551,300	191,026	125,505	316,531	1.484
$50,000-$60,000	326	17,927,737	1,227,000	7,893,139	8,847,600	176,952	149,319	326,271	1.820
$60,000-$70,000	232	15,226,032	854,000	7,581,862	6,790,200	135,804	162,232	298,036	1.957
$70,000-$80,000	169	12,622,255	637,000	5,157,655	6,827,600	136,552	165,253	301,805	2.391
$80,000-$90,000	131	10,891,766	501,000	5,236,266	5,151,500	103,030	162,968	265,998	2.442
$90,000-$100,000	92	8,781,030	347,000	4,550,780	3,883,250	77,665	149,751	227,416	2.590
$100,000-$150,000	261	31,766,844	992,000	14,350,794	16,424,050	328,481	770,346	1,098,827	3.459
$150,000-$200,000	117	20,440,049	449,000	9,590,049	10,401,000	208,020	634,096	842,116	4.120
$200,000-$250,000	75	16,728,772	290,000	7,655,522	8,783,250	175,665	641,377	817,042	4.884
$250,000-$300,000	36	9,818,423	139,000	5,010,973	4,668,450	93,369	416,540	509,909	5.193
$300,000-$400,000	41	14,025,443	156,000	5,996,143	7,873,300	157,466	714,358	871,824	6.216
$400,000-$500,000	17	7,440,397	67,000	2,795,847	4,577,550	91,551	434,792	526,343	7.074
$500,000-$1,000,000	32	21,483,148	120,000	10,208,598	11,154,550	223,091	1,538,439	1,761,530	8.199
$1,000,000-$1,500,000	3	(2)	(2)	(2)	(2)	(2)	(2)	(2)	9.996
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	13.344
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	7,432,636	16,000	681,836	6,731,800	134,696	744,982	879,678	.....
Total	31,470	474,292,762	118,652,000	164,362,307	195,582,400	3,911,648	6,981,037	10,892,685	2.297
Women making separate returns from husbands	821								
Grand total	32,291								

[1] Nontaxable: specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

MICHIGAN.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000[1]	1,856	$6,570,874	$7,343,000	$668,457					
$3,000-$4,000	196	699,491	538,000	10,091	$191,400	$2,028		$2,028	0.290
$4,000-$5,000	1,728	7,745,689	6,705,000	384,839	655,850	13,137		13,137	.170
$5,000-$6,000	1,365	7,481,881	5,281,000	759,581	1,459,300	29,006		29,006	.388
$6,000-$7,000	976	6,293,971	3,786,000	845,071	1,662,900	33,258		33,258	.528
$7,000-$8,000	718	5,378,688	2,773,000	1,048,838	1,553,850	31,137		31,137	.579
$8,000-$9,000	541	4,507,553	2,097,000	957,506	1,543,050	30,861		30,861	.671
$9,000-$10,000	424	4,023,523	1,649,000	853,123	1,530,400	30,608		30,608	.760
$10,000-$15,000	1,297	15,715,666	5,093,000	4,605,216	6,107,450	122,149		122,149	.777
$15,000-$20,000	660	11,412,928	2,531,000	4,191,978	4,689,950	93,799		93,799	.822
$20,000-$25,000	377	8,354,537	1,431,000	3,476,167	3,417,400	68,348	$7,356	75,704	.906
$25,000-$30,000	203	5,653,385	787,000	2,615,815	2,250,550	45,011	13,677	58,688	1.038
$30,000-$40,000	332	11,803,973	1,232,000	5,838,023	4,686,950	93,739	64,627	158,366	1.341
$40,000-$50,000	164	7,343,978	630,000	3,897,228	2,816,750	56,335	44,472	100,807	1.373
$50,000-$60,000	94	5,149,623	360,000	2,456,123	2,333,500	46,670	44,154	90,824	1.764
$60,000-$70,000	62	4,031,024	238,000	1,835,724	1,957,300	39,146	41,475	80,621	2.000
$70,000-$80,000	48	3,553,697	186,000	1,648,597	1,759,100	35,182	48,760	83,942	2.336
$80,000-$90,000	33	2,802,701	127,000	1,553,401	1,112,300	22,246	43,788	66,034	2.356
$90,000-$100,000	29	2,753,412	112,000	1,469,362	1,175,050	23,501	49,678	73,179	2.655
$100,000-$150,000	88	10,829,195	345,000	6,159,945	4,305,250	86,105	256,079	342,184	3.162
$150,000-$200,000	46	7,967,729	177,000	5,129,429	2,661,300	53,226	253,947	307,173	3.855
$200,000-$250,000	17	3,799,667	65,000	2,669,717	1,064,950	21,299	138,899	160,198	4.216
$250,000-$300,000	11	3,059,712	42,000	2,276,262	732,450	14,649	132,437	147,086	4.821
$300,000-$400,000	12	4,417,023	48,000	3,076,873	1,292,150	25,843	224,132	249,975	5.659
$400,000-$500,000	5	2,271,700	19,000	1,075,150	1,177,550	23,551	128,932	152,483	6.712
$500,000-$1,000,000	7	4,439,519	28,000	3,421,819	989,700	19,794	291,716	311,510	7.017
$1,000,000-$1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	10.988
$1,500,000-$2,000,000									
$2,000,000-$3,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	11.605
$3,000,000-$4,000,000									
$4,000,000-$5,000,000									
$5,000,000 and over									
Classes grouped[2]		4,349,949	8,000	1,932,299	2,409,650	48,193	447,732	495,925	
Total	11,294	162,533,104	43,662,000	64,870,637	55,441,050	1,108,821	2,231,861	3,340,682	2.055
Women making separate returns from husbands	154								
Grand total	11,448								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

MINNESOTA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	1,304	$4,578,439	$5,153,000	$392,604	.....	.....	.....	.....	.....
$3,000-$4,000	166	599,907	498,000	18,857	$83,050	$1,661	.....	$1,661	0.277
$4,000-$5,000	1,372	6,139,183	5,347,000	254,883	537,300	10,746	.....	10,746	.175
$5,000-$6,000	900	4,941,608	3,505,000	467,258	968,350	19,367	.....	19,367	.392
$6,000-$7,000	652	4,223,534	2,524,000	607,384	1,092,150	21,843	.....	21,843	.517
$7,000-$8,000	448	3,374,424	1,755,000	545,174	1,074,250	21,485	.....	21,485	.637
$8,000-$9,000	343	2,913,881	1,338,000	591,481	984,400	19,688	.....	19,688	.676
$9,000-$10,000	272	2,588,137	1,050,000	636,537	901,600	18,032	.....	18,032	.697
$10,000-$15,000	743	9,067,926	2,895,000	2,630,826	3,542,100	70,842	.....	70,842	.781
$15,000-$20,000	372	6,444,129	1,439,000	2,385,479	2,619,650	52,393	.....	52,393	.813
$20,000-$25,000	214	4,785,264	832,000	1,987,764	1,965,500	39,310	$4,317	43,627	.912
$25,000-$30,000	116	3,168,601	459,000	1,419,651	1,298,950	25,979	7,947	33,926	1.071
$30,000-$40,000	153	5,201,606	587,000	2,389,356	2,225,250	44,505	19,377	63,882	1.228
$40,000-$50,000	98	4,380,101	379,000	2,220,951	1,780,150	35,603	27,831	63,434	1.448
$50,000-$60,000	71	3,871,899	280,000	2,245,449	1,346,450	26,929	34,007	60,936	1.574
$60,000-$70,000	46	3,000,485	183,000	1,890,135	927,350	18,547	30,018	48,565	1.619
$70,000-$80,000	28	2,147,214	107,000	1,155,714	884,500	17,690	27,624	45,314	2.110
$80,000-$90,000	27	2,383,163	104,000	1,598,163	681,000	13,620	36,926	50,546	2.121
$90,000-$100,000	22	2,033,557	87,000	1,232,757	743,800	14,876	35,713	50,589	2.452
$100,000-$150,000	40	4,852,918	153,000	2,869,118	1,827,800	36,556	112,992	149,548	3.082
$150,000-$200,000	17	3,043,764	66,000	1,854,014	1,123,750	22,475	86,962	109,437	3.595
$200,000-$250,000	9	1,981,728	34,000	1,352,728	595,000	11,900	73,793	85,693	4.324
$250,000-$300,000	5	1,312,701	20,000	793,001	499,700	9,994	58,406	68,400	5.211
$300,000-$400,000	6	2,095,484	23,000	1,171,184	901,300	18,026	116,594	134,620	6.424
$400,000-$500,000	4	1,741,277	15,000	940,527	785,750	15,715	108,899	124,614	7.156
$500,000-$1,000,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.070
$1,000,000-$1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	9.012
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	2,300,454	12,000	1,914,104	374,450	7,487	176,607	184,094	.....
Total	7,431	93,201,384	28,840,000	35,565,099	29,763,450	595,269	958,013	1,553,282	1.667
Women making separate returns from husbands	125								
Grand total	7,556								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

MISSISSIPPI.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	262	$912,164	$1,040,000	$74,110	.....	.....	.....	.....	.....
$3,000-$4,000	39	143,544	117,000	8,144	$18,400	$368	.....	$368	0.257
$4,000-$5,000	201	902,727	775,000	39,927	87,800	1,756	.....	1,756	.194
$5,000-$6,000	176	963,253	681,000	79,353	202,900	4,058	.....	4,058	.421
$6,000-$7,000	120	774,180	464,000	84,830	225,350	4,507	.....	4,507	.582
$7,000-$8,000	70	524,221	269,000	61,071	194,150	3,883	.....	3,883	.741
$8,000-$9,000	75	635,795	292,000	99,545	244,250	4,885	.....	4,885	.768
$9,000-$10,000	59	556,047	226,000	72,747	257,300	5,146	.....	5,146	.926
$10,000-$15,000	176	2,159,972	681,000	309,822	1,169,150	23,383	.....	23,383	1.083
$15,000-$20,000	104	1,788,354	400,000	197,804	1,190,550	23,811	.....	23,811	1.331
$20,000-$25,000	55	1,211,230	214,000	184,080	813,150	16,263	$1,054	17,317	1.429
$25,000-$30,000	31	852,661	121,000	170,711	560,950	11,219	2,328	13,547	1.589
$30,000-$40,000	27	954,008	105,000	192,858	656,150	13,123	4,101	17,224	1.805
$40,000-$50,000	14	617,191	54,000	58,091	505,100	10,102	3,973	14,075	2.281
$50,000-$60,000	8	431,114	30,000	145,664	255,450	5,109	3,842	8,951	2.076
$60,000-$70,000	4	263,860	14,000	48,910	200,950	4,019	3,116	7,135	2.704
$70,000-$80,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2.701
$80,000-$90,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$90,000-$100,000	6	549,969	21,000	56,369	472,600	9,452	10,199	19,651	3.573
$100,000-$150,000	3	332,856	12,000	20,906	299,950	5,999	7,643	13,642	4.099
$150,000-$200,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.256
$200,000-$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000-$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000-$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	258,650	8,000	45,500	205,150	4,103	7,612	11,715	.....
Total	1,432	14,831,796	5,524,000	1,950,442	7,559,300	151,186	43,868	195,054	1.315
Women making separate returns from husbands	8								
Grand total	1,440								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

MISSOURI.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000 [1]	2,549	$8,932,922	$10,081,000	$817,454	.....	.....	.....	.....	.....
$3,000–$4,000	343	1,230,335	1,029,000	58,735	$172,600	$3,452	.....	$3,452	0.274
$4,000–$5,000	2,392	10,672,316	9,253,000	390,866	1,028,450	20,569	.....	20,569	.193
$5,000–$6,000	1,522	8,330,414	5,851,000	798,854	1,680,550	33,611	.....	33,611	.403
$6,000–$7,000	999	6,453,922	3,835,000	887,122	1,731,800	34,636	.....	34,636	.537
$7,000–$8,000	718	5,369,221	2,793,000	931,821	1,644,400	32,888	.....	32,888	.613
$8,000–$9,000	575	4,858,050	2,197,000	1,048,600	1,612,450	32,249	.....	32,249	.664
$9,000–$10,000	428	4,058,037	1,639,000	1,039,087	1,379,950	27,599	.....	27,599	.680
$10,000–$15,000	1,295	15,673,067	4,959,000	4,735,517	5,977,550	119,551	.....	119,551	.763
$15,000–$20,000	625	10,773,856	2,405,000	4,259,006	4,109,850	82,197	.....	82,197	.763
$20,000–$25,000	354	7,933,099	1,348,000	3,390,199	3,194,900	63,898	$7,508	71,406	.900
$25,000–$30,000	224	6,118,151	858,000	3,005,901	2,254,250	45,085	14,285	59,370	.970
$30,000–$40,000	283	9,827,050	1,091,000	4,958,150	3,777,900	75,558	39,029	114,587	1.166
$40,000–$50,000	125	5,637,946	477,000	2,974,096	2,186,850	43,737	33,819	77,556	1.376
$50,000–$60,000	89	4,855,406	343,000	3,080,506	1,432,900	28,658	40,929	69,587	1.433
$60,000–$70,000	64	4,209,470	246,000	2,198,620	1,764,850	35,297	44,589	79,886	1.898
$70,000–$80,000	33	2,717,086	138,000	1,534,536	1,044,550	20,891	37,219	58,110	2.139
$80,000–$90,000	29	2,445,135	112,000	1,492,585	840,550	16,811	36,890	53,701	2.196
$90,000–$100,000	19	1,856,824	72,000	1,043,724	751,100	15,022	33,752	48,774	2.613
$100,000–$150,000	54	6,407,132	206,000	3,565,132	2,636,000	52,720	151,553	204,273	3.188
$150,000–$200,000	26	4,400,431	102,000	2,967,231	1,331,200	26,624	137,212	163,836	3.723
$200,000–$250,000	6	1,295,777	23,000	661,927	610,850	12,217	51,642	63,859	4.928
$250,000–$300,000	9	2,429,052	35,000	1,636,652	757,400	15,148	107,329	122,477	5.042
$300,000–$400,000	14	4,951,001	54,000	2,266,101	2,630,900	52,618	264,158	316,776	6.398
$400,000–$500,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.052
$500,000–$1,000,000	4	2,267,736	16,000	530,086	1,721,650	34,433	158,773	193,206	8.520
$1,000,000–$1,500,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	9.282
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	3,324,867	14,000	2,367,117	943,750	18,875	270,296	289,171	.....
Total	12,787	147,069,303	49,177,000	52,640,635	47,217,200	944,344	1,428,983	2,373,327	1.614
Women making separate returns from husbands	169								
Grand total	12,956								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

MONTANA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000[1]	233	$813,777	$923,000	$72,044	.....	.....	.....	.....	.....
$3,000-$4,000	48	180,431	144,000	12,181	$24,250	$485	.....	$485	0.269
$4,000-$5,000	289	1,294,004	1,112,000	30,104	151,900	3,038	.....	3,038	.235
$5,000-$6,000	239	1,301,424	920,000	90,724	293,700	5,874	.....	5,874	.450
$6,000-$7,000	179	1,154,241	683,000	100,641	370,600	7,412	.....	7,412	.642
$7,000-$8,000	131	987,700	503,000	129,210	355,550	7,111	.....	7,111	.720
$8,000-$9,000	120	1,011,252	465,000	111,202	435,050	8,701	.....	8,701	.860
$9,000-$10,000	82	777,144	322,000	133,344	321,800	6,436	.....	6,436	.828
$10,000-$15,000	204	2,473,111	783,000	478,461	1,211,650	24,233	.....	24,233	.980
$15,000-$20,000	97	1,671,536	376,000	466,686	828,850	16,577	.....	16,577	.992
$20,000-$25,000	64	1,417,943	253,000	477,843	687,100	13,742	$1,245	14,987	1.057
$25,000-$30,000	36	994,192	138,000	509,692	346,500	6,930	2,746	9,676	.973
$30,000-$40,000	37	1,261,183	139,000	42[illegible],883	697,300	13,946	5,433	19,379	1.537
$40,000-$50,000	9	410,687	35,000	183,237	192,450	3,849	2,789	6,638	1.616
$50,000-$60,000	8	428,994	31,000	137,694	260,300	5,206	3,679	8,885	2.071
$60,000-$70,000	5	384,202	18,000	263,402	102,800	2,056	4,143	6,199	1.613
$70,000-$80,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2.244
$80,000-$90,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3.427
$90,000-$100,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3.706
$100,000-$150,000	3	391,587	11,000	175,787	204,800	4,096	10,579	14,675	3.748
$150,000-$200,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3.615
$200,000-$250,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.816
$250,000-$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000-$400,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.232
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.224
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped[2]	.....	2,510,551	40,000	1,496,251	974,300	19,486	124,656	144,142	.....
Total	1,795	19,467,019	6,896,000	5,293,386	7,458,900	149,178	155,270	304,448	1.564
Women making separate returns from husbands	6								
Grand total	1,801								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

NEBRASKA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000[1]	900	$3,177,623	$3,576,000	$262,841	.....	.....	.....	.....	.....
$3,000-$4,000	88	298,097	264,000	9,197	$24,900	$498	.....	$498	0.167
$4,000-$5,000	791	3,539,202	3,093,000	111,902	334,300	6,686	.....	6,686	.189
$5,000-$6,000	637	3,464,596	2,494,000	271,596	699,000	13,980	.....	13,980	.404
$6,000-$7,000	441	2,846,692	1,727,000	314,592	805,100	16,102	.....	16,102	.566
$7,000-$8,000	240	1,792,091	930,000	285,941	576,150	11,523	.....	11,523	.643
$8,000-$9,000	203	1,720,880	799,000	264,830	657,050	13,141	.....	13,141	.764
$9,000-$10,000	154	1,457,528	593,000	312,778	551,750	11,035	.....	11,035	.757
$10,000-$15,000	384	4,628,662	1,493,000	1,231,812	1,903,850	38,077	.....	38,077	.823
$15,000-$20,000	154	2,655,928	597,000	967,978	1,090,950	21,819	.....	21,819	.822
$20,000-$25,000	93	2,066,872	355,000	950,072	761,800	15,236	$1,920	17,156	.830
$25,000-$30,000	43	1,182,340	166,000	455,990	560,350	11,207	2,683	13,890	1.175
$30,000-$40,000	70	2,395,000	269,000	1,015,960	1,110,100	22,202	9,667	31,869	1.331
$40,000-$50,000	25	1,134,366	99,000	567,766	467,600	9,352	6,800	16,152	1.424
$50,000-$60,000	13	718,055	51,000	346,605	320,450	6,409	5,352	11,761	1.638
$60,000-$70,000	3	197,948	12,000	120,598	65,350	1,307	2,245	3,552	1.795
$70,000-$80,000	9	655,083	35,000	449,183	170,900	3,418	8,231	11,649	1.778
$80,000-$90,000	3	251,807	12,000	114,307	125,500	2,510	4,072	6,582	2.614
$90,000-$100,000	4	377,234	15,000	215,484	146,750	2,935	7,089	10,024	2.657
$100,000-$150,000	8	1,070,496	30,000	634,096	406,400	8,128	29,225	37,353	3.489
$150,000-$200,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.955
$200,000-$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000-$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000-$400,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.948
$400,000-$500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	6.258
$500,000-$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped[2]	.....	929,047	12,000	686,347	230,700	4,614	50,315	54,929	.....
Total	4,266	36,559,607	16,622,000	9,589,875	11,008,950	220,179	127,599	347,778	.951
Women making separate returns from husbands	20								
Grand total	4,286								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

NEVADA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	69	$242.764	$273,000	$6,115	.....	.....	.....	.....	.....
$3,000-$4,000	10	34,558	30,000	1,008	$3,550	$71	.....	$71	0.205
$4,000-$5,000	99	437 882	382,000	17,282	38,600	772	.....	772	.176
$5,000-$6,000	40	217,261	156,000	14,161	47,100	942	.....	942	.434
$6,000-$7,000	34	218,067	134,000	7,217	76.850	1,537	.....	1,537	.705
$7,000-$8,000	22	163,495	84,000	21,395	58,100	1,162	.....	1,162	.711
$8,000-$9,000	16	144,043	62,000	29,843	52,200	1,044	.....	1,044	.724
$9,000-$10,000	14	132,978	52,000	40,178	40,800	816	.....	816	.614
$10,000-$15,000	23	286,383	91,000	66,533	128,850	2,577	.....	2,577	.900
$15,000-$20,000	13	211,062	52,000	74,412	84,650	1,693	.....	1,693	.802
$20,000-$25,000	7	153,497	28,000	86,797	38,700	774	$89	863	.562
$25,000-$30,000	4	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1.274
$30,000-$40,000	5	174,149	19,000	69,099	86,050	1,721	741	2,462	1.414
$40,000-$50,000	5	221,688	19,000	126,838	75,850	1,517	1,211	2,728	1.231
$50,000-$60,000	1	(2)	(2)	(2)	.....	.....	(2)	(2)	.838
$60,000-$70,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$70,000-$80,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$80,000-$90,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$90,000-$100,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$100,000-$150,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$150,000-$200,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$200,000-$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000-$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000-$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	161,948	20,000	101,348	40,600	812	1,026	1,838	.....
Total	362	2,799,775	1,402,000	662,226	771,900	15,438	3,067	18,505	.661
Women making separate returns from husbands	2								
Grand total	364								

[1] Nontaxable: specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

NEW HAMPSHIRE.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	323	$1,138,514	$1,248,000	$186,404	.....	.....	.....	.....	.....
$3,000-$4,000	28	104,774	84,000	5,524	$15,250	$305	.....	$305	0.291
$4,000-$5,000	278	1,250,129	1,058,000	102,629	89,500	1,790	.....	1,790	.143
$5,000-$6,000	214	1,177,664	810,000	188,664	179,000	3,580	.....	3,580	.304
$6,000-$7,000	169	1,106,026	645,000	240,476	220,550	4,411	.....	4,411	.399
$7,000-$8,000	115	863,099	438,000	201,249	223,850	4,477	.....	4,477	.519
$8,000-$9,000	66	556,565	246,000	162,465	148,100	2,962	.....	2,962	.532
$9,000-$10,000	68	643,349	258,000	178,299	207,050	4,141	.....	4,141	.644
$10,000-$15,000	167	2,075,300	623,000	778,800	673,500	13,470	.....	13,470	.649
$15,000-$20,000	93	1,585,952	348,000	818,402	419,550	8,391	.....	8,391	.529
$20,000-$25,000	42	948,781	159,000	532,131	257,650	5,153	$858	6,011	.634
$25,000-$30,000	28	768,194	108,000	351,894	308,300	6,166	1,924	8,090	1.053
$30,000-$40,000	42	1,430,379	156,000	723,879	550,500	11,010	5,509	16,519	1.155
$40,000-$50,000	21	945,849	77,000	429,899	438,950	8,779	6,064	14,843	1.569
$50,000-$60,000	12	667,983	47,000	469,433	151,550	3,031	4,895	7,926	1.187
$60,000-$70,000	11	700,375	40,000	382,425	277,950	5,559	7,158	12,717	1.816
$70,000-$80,000	5	386,626	19,000	234,076	133,550	2,671	5,599	8,270	2.139
$80,000-$90,000	4	330,280	15,000	170,530	144,750	2,895	5,212	8,107	2.455
$90,000-$100,000	4	374,152	16,000	192,302	165,850	3,317	6,851	10,168	2.718
$100,000-$150,000	8	944,506	28,000	631,856	284,650	5,693	20,690	26,383	2.794
$150,000-$200,000	3	553,081	12,000	408,581	132,500	2,650	19,394	22,044	3.986
$200,000-$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000-$300,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	6.863
$300,000-$400,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.499
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	1,005,964	11,000	41,614	953,350	19,067	54,501	73,568	
Total	1,704	19,557,542	6,446,000	7,431,532	5,975,900	119,518	138,655	258,173	1.320
Women making separate returns from husbands	31								
Grand total	1,735								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

NEW JERSEY.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000[1]	3,322	$11,606,835	$13,085,000	$958,880	.....	.....	.....	.....	.....
$3,000-$4,000	495	1,800,151	1,485,000	18,301	$296,850	$5,937	.....	$5,937	0.330
$4,000-$5,000	3,434	15,395,809	13,250,000	556,009	1,589,800	31,796	.....	31,796	.207
$5,000-$6,000	2,508	13,779,183	9,704,000	1,145,333	2,929,850	58,597	.....	58,597	.425
$6,000-$7,000	1,664	10,763,837	6,397,000	1,293,387	3,073,450	61,469	.....	61,469	.571
$7,000-$8,000	1,221	9,159,662	4,697,000	1,234,412	3,228,250	64,565	.....	64,565	.705
$8,000-$9,000	909	7,726,735	3,488,000	1,347,185	2,891,550	57,831	.....	57,831	.748
$9,000-$10,000	658	6,276,695	2,514,000	1,242,845	2,519,850	50,397	.....	50,397	.803
$10,000-$15,000	1,985	24,326,953	7,621,000	5,616,853	11,089,100	221,782	.....	221,782	.912
$15,000-$20,000	988	17,120,276	3,795,000	4,978,976	8,346,300	166,926	.....	166,926	.975
$20,000-$25,000	512	11,572,975	1,970,000	3,624,625	5,978,350	119,567	$10,618	130,185	1.125
$25,000-$30,000	311	8,555,163	1,190,000	3,325,063	4,040,100	80,802	20,211	101,013	1.181
$30,000-$40,000	376	13,010,070	1,427,000	5,069,170	6,513,900	130,278	48,537	178,815	1.374
$40,000-$50,000	244	10,979,041	930,000	4,488,841	5,560,200	111,204	65,865	177,069	1.613
$50,000-$60,000	158	8,680,465	601,000	3,645,765	4,433,700	88,674	71,047	159,721	1.840
$60,000-$70,000	109	7,291,707	417,000	3,515,007	3,359,700	67,194	79,412	146,606	2.011
$70,000-$80,000	73	5,469,828	283,000	2,705,778	2,481,050	49,621	72,887	122,508	2.240
$80,000-$90,000	50	4,310,433	195,000	2,107,433	2,008,000	40,160	65,454	105,614	2.450
$90,000-$100,000	50	4,820,756	193,000	2,683,356	1,944,400	38,888	87,377	126,265	2.619
$100,000-$150,000	119	14,921,986	457,000	6,542,786	7,922,200	158,444	361,750	520,194	3.486
$150,000-$200,000	57	10,205,552	222,000	5,354,152	4,629,400	92,588	333,430	426,018	4.174
$200,000-$250,000	28	6,516,307	107,000	3,463,007	2,946,300	58,926	254,009	312,935	4.802
$250,000-$300,000	18	5,115,126	71,000	3,120,576	1,923,550	38,471	219,307	257,778	5.039
$300,000-$400,000	17	5,793,107	67,000	2,875,007	2,851,100	57,022	307,768	364,790	6.297
$400,000-$500,000	7	3,079,938	25,000	545,438	2,509,500	50,190	193,194	243,384	7.902
$500,000-$1,000,000	9	5,456,840	35,000	2,916,490	2,505,350	50,107	385,268	435,375	7.979
$1,000,000-$1,500,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	9.620
$1,500,000-$2,000,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	9.994
$2,000,000-$3,000,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	9.862
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped[2]	.....	10,333,450	22,000	7,659,150	2,652,300	53,046	964,615	1,017,661	.....
Total	19,328	254,068,880	74,248,000	82,033,825	100,224,100	2,004,482	3,540,749	5,545,231	2.183
Women making separate returns from husband	373								
Grand total	19,701								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Class grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

NEW MEXICO.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	169	$595,059	$671,000	$40,394	.....	.....	.....	.....	.....
$3,000-$4,000	29	102,591	87,000	3,241	$12,350	$247	.....	$247	0.241
$4,000-$5,000	172	770,007	660,000	19,907	90,100	1,802	.....	1,802	.234
$5,000-$6,000	91	493,815	357,000	33,665	103,150	2,063	.....	2,063	.418
$6,000-$7,000	73	466,351	282,000	42,151	142,200	2,844	.....	2,844	.610
$7,000-$8,000	58	435,321	226,000	53,471	155,850	3,117	.....	3,117	.716
$8,000-$9,000	32	273,843	124,000	48,193	101,650	2,033	.....	2,033	.743
$9,000-$10,000	26	247,120	102,000	38,220	106,900	2,138	.....	2,138	.865
$10,000-$15,000	55	656,266	212,000	129,516	314,750	6,295	.....	6,295	.959
$15,000-$20,000	37	645,869	144,000	157,919	343,950	6,879	.....	6,879	1.065
$20,000-$25,000	18	398,973	70,000	69,873	259,100	5,182	$390	5,572	1.397
$25,000-$30,000	6	166,993	24,000	58,193	84,800	1,696	479	2,175	1.302
$30,000-$40,000	14	482,886	54,000	201,236	227,650	4,553	1,974	6,527	1.352
$40,000-$50,000	9	377,818	36,000	152,518	189,300	3,786	1,805	5,591	1.480
$50,000-$60,000	5	273,465	19,000	123,215	131,250	2,625	2,255	4,880	1.785
$60,000-$70,000	3	200,154	11,000	93,654	95,500	1,910	2,405	4,315	2.156
$70,000-$80,000	4	305,137	15,000	117,587	172,550	3,451	3,668	7,119	2.333
$80,000-$90,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1.580
$90,000-$100,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2.834
$100,000-$150,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3.506
$150,000-$200,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$200,000-$250,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.001
$250,000-$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000-$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	595,064	19,000	326,714	249,350	4,987	15,351	20,338	.....
Total	806	7,486,732	3,113,000	1,709,667	2,780,400	55,608	28,327	83,935	1.121
Women making separate returns from husbands	7								
Grand total	813								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two return appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

NEW YORK.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	12,293	$44,961,952	$48,087,000	$3,432,225	.....	.....	.....	.....	.....
$3,000-$4,000	2,741	9,847,465	8,223,000	71,915	81,552,550	$31,051	.....	$31,051	0.315
$4,000-$5,000	13,820	62,147,564	52,666,000	2,171,714	7,309,850	146,197	.....	146,197	.235
$5,000-$6,000	10,313	56,300,356	39,297,000	3,685,256	13,318,100	266,362	.....	266,362	.473
$6,000-$7,000	7,498	48,643,746	28,560,000	4,772,196	15,311,550	306,231	.....	306,231	.630
$7,000-$8,000	5,483	41,192,570	20,868,000	4,993,320	15,331,250	306,625	.....	306,625	.744
$8,000-$9,000	4,199	35,780,396	16,060,000	5,367,796	14,352,600	287,052	.....	287,052	.802
$9,000-$10,000	3,392	32,356,478	12,932,000	5,136,478	14,288,000	285,760	.....	285,760	.883
$10,000-$15,000	9,810	120,173,753	37,207,000	23,721,953	59,244,800	1,184,896	.....	1,184,896	.986
$15,000-$20,000	5,418	94,386,071	20,555,000	23,790,571	50,040,500	1,000,810	.....	1,000,810	1.060
$20,000-$25,000	3,254	73,475,589	12,277,000	21,224,039	39,974,550	799,491	$70,633	870,124	1.184
$25,000-$30,000	2,178	60,001,649	8,230,000	17,868,449	33,903,200	678,064	145,903	823,967	1.373
$30,000-$40,000	2,890	97,814,125	10,564,000	30,417,825	56,832,300	1,136,646	382,131	1,518,777	1.553
$40,000-$50,000	1,674	75,285,656	6,309,000	24,771,156	44,205,500	884,110	462,473	1,346,583	1.789
$50,000-$60,000	1,091	60,213,011	4,126,000	21,333,011	34,754,000	695,080	607,720	1,302,800	2.164
$60,000-$70,000	792	51,461,940	2,995,000	16,747,990	31,718,950	634,379	586,357	1,220,736	2.372
$70,000-$80,000	563	42,187,370	2,114,000	14,977,470	25,095,900	501,918	549,274	1,051,192	2.492
$80,000-$90,000	472	40,625,231	1,798,000	15,485,181	23,342,050	466,841	618,954	1,085,795	2.673
$90,000-$100,000	372	35,562,652	1,402,000	13,835,952	20,324,700	406,494	631,132	1,037,626	2.918
$100,000-$150,000	1,006	124,573,155	3,828,000	46,454,555	74,290,600	1,485,812	2,983,571	4,469,383	3.588
$150,000-$200,000	467	81,881,346	1,768,000	32,451,696	47,661,650	953,233	2,650,339	3,603,572	4.401
$200,000-$250,000	304	68,927,386	1,155,000	26,156,886	41,615,500	832,310	2,682,930	3,515,240	5.100
$250,000-$300,000	165	46,026,040	619,000	20,263,840	25,143,200	502,864	2,060,670	2,563,534	5.570
$300,000-$400,000	191	65,295,290	730,000	27,090,140	37,475,150	749,503	3,420,548	4,170,051	6.386
$400,000-$500,000	99	45,062,292	377,000	19,722,942	24,962,350	499,247	2,744,242	3,243,489	7.198
$500,000-$1,000,000	187	128,358,838	706,000	63,901,138	63,751,700	1,275,034	9,329,722	10,604,756	8.262
$1,000,000-$1,500,000	54	65,805,247	204,000	30,154,747	35,446,500	708,930	5,625,703	6,334,633	9.626
$1,500,000-$2,000,000	23	38,371,128	87,000	20,501,928	17,782,200	355,644	3,571,218	3,926,862	10.234
$2,000,000-$3,000,000	20	49,414,804	76,000	22,948,204	26,390,600	527,812	5,088,683	5,616,495	11.366
$3,000,000-$4,000,000	11	37,887,862	40,000	24,179,012	13,668,850	273,377	4,017,765	4,291,142	11.326
$4,000,000-$5,000,000	6	27,207,157	23,000	14,491,707	12,692,450	253,849	3,082,068	3,335,917	12.261
$5,000,000 and over.	5	61,636,532	19,000	33,159,832	28,457,700	569,154	7,653,709	8,222,863	13.341
Total	90,701	1,922,864,651	343,902,000	635,281,124	950,238,800	19,004,776	58,965,745	77,970,521	4.055
Women making separate returns from husbands	2,454								
Grand total	93,155								

[1] Nontaxable; specific exemption and dividends exceed net income.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

NORTH CAROLINA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	397	$1,398,630	$1,551,000	$266,019	.....	.....	.....	.....	.....
$3,000-$4,000	40	143,206	120,000	4,156	$19,050	$381	.....	$381	0.266
$4,000-$5,000	383	1,714,189	1,482,000	99,589	132,600	2,652	.....	2,652	.155
$5,000-$6,000	317	1,742,293	1,234,000	193,293	314,300	6,286	.....	6,286	.361
$6,000-$7,000	203	1,317,372	785,000	198,172	335,200	6,724	.....	6,724	.510
$7,000-$8,000	143	1,038,188	559,000	229,738	249,450	5,589	.....	5,589	.523
$8,000-$9,000	102	867,232	394,000	211,032	256,300	5,126	.....	5,126	.591
$9,000-$10,000	94	888,769	336,000	219,969	302,800	6,056	.....	6,056	.681
$10,000-$15,000	227	2,756,661	871,000	853,511	1,032,150	20,643	.....	20,643	.749
$15,000-$20,000	113	1,938,101	436,000	711,951	790,150	15,803	.....	15,803	.819
$20,000-$25,000	35	787,284	134,000	251,984	401,300	8,026	$778	8,804	1.118
$25,000-$30,000	41	1,114,387	161,000	539,237	414,150	8,283	2,514	10,79	.969
$30,000-$40,000	38	1,316,317	146,000	781,835	388,450	7,769	5,020	12,78	.972
$40,000-$50,000	17	743,059	64,000	330,65	348,400	6,968	4,292	11,200	1.515
$50,000-$60,000	11	596,110	43,000	121,410	431,700	8,634	5,329	13,963	2.342
$60,000-$70,000	2	(2)	(2)	(2)	(2)	(2)	(2	(2)	2.158
$70,000-$80,000	4	300,721	15,000	152,321	133,400	2,668	4,222	6,890	2.291
$80,000-$90,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$90,000-$100,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2.821
$100,000-$150,000	7	859,131	28,000	440,831	390,300	7,806	21,035	28,841	3.357
$150,000-$200,000	3	534,802	11,000	205,152	318,650	6,373	18,588	24,961	4.667
$200,000-$250,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.441
$250,000-$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000-$400,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.653
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.681
$1,000,000-$1,500,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	9.081
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	4,739,378	38,000	2,625,028	2,076,350	41,527	331,8.8	373,405	.....
Total	2,185	24,825,826	8,443,000	8,435,515	8,365,700	167,314	393,656	560,970	2.260
Women making separate returns from husbands	22								
Grand total	2,20								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

NORTH DAKOTA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000 [1]	213	$757,298	$841,000	$87,236	.....	.....	.....	.....	.....
$3,000–$4,000	21	77,361	63,000	5,011	$9,350	$187	.....	$187	0.242
$4,000–$5,000	265	1,187,795	1,031,000	46,445	110,350	2,207	.....	2,207	.186
$5,000–$6,000	185	1,006,322	726,000	90,572	189,750	3,795	.....	3,795	.377
$6,000–$7,000	97	627,533	375,000	77,683	174,850	3,497	.....	3,497	.557
$7,000–$8,000	81	604,770	311,000	82,670	211,100	4,222	.....	4,222	.698
$8,000–$9,000	56	474,359	219,000	81,059	174,300	3,486	.....	3,486	.735
$9,000–$10,000	42	395,591	165,000	70,991	159,600	3,192	.....	3,192	.807
$10,000–$15,000	107	1,310,210	416,000	430,760	463,450	9,269	.....	9,269	.707
$15,000–$20,000	53	895,791	208,000	364,491	323,300	6,466	.....	6,466	.722
$20,000–$25,000	20	448,603	79,000	118,853	250,750	5,015	$633	5,648	1.259
$25,000–$30,000	10	278,847	39,000	107,797	132,050	2,641	727	3,368	1.208
$30,000–$40,000	14	491,774	55,000	180,674	256,100	5,122	2,194	7,316	1.488
$40,000–$50,000	4	172,335	16,000	65,935	90,400	1,808	1,046	2,854	1.656
$50,000–$60,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1.184
$60,000–$70,000	4	253,296	16,000	111,546	125,750	2,515	2,800	5,315	2.098
$70,000–$80,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$80,000–$90,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2.485
$90,000–$100,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$100,000–$150,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2,789
$150,000–$200,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$200,000–$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000–$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000–$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	237,170	11,000	143,070	83,100	1,662	3,860	5,522	.....
Total	1,175	9,219,055	4,571,000	2,064,793	2,754,200	55,084	11,260	66,344	.720
Women making separate returns from husbands	1								
Grand total	1,176								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

OHIO.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	3,519	$12,366,985	$13,882,000	$1,101,671	.....	.....	.....	.....	.....
$3,000-$4,000	417	1,507,247	1,251,000	44,247	$212,000	$4,240	.....	$4,240	0.281
$4,000-$5,000	3,413	15,303,522	13,178,000	782,022	1,343,500	26,870	.....	26,870	.176
$5,000-$6,000	2,645	14,469,734	10,245,000	1,390,784	2,833,950	56,679	.....	56,679	.392
$6,000-$7,000	1.828	11,807,706	7,080,000	1,711,256	3,016,450	60,329	.....	60,329	.511
$7,000-$8,000	1,311	9,803,933	5,051,000	1,772,233	2,980,700	59,614	.....	59,614	.608
$8,000-$9,000	995	8,441,526	3,831,000	1,901,326	2,709,200	54,184	.....	54,184	.642
$9,000-$10,000	798	7,562,097	3,079,000	1,825,847	2,657,250	53,145	.....	53,145	.703
$10,000-$15,000	2,366	28,957,472	9,103,000	9,117,822	10,736,650	214,733	.....	214,738	.742
$15,000-$20,000	1,179	20,483,034	4,525,000	8,055,484	7,902,550	158,051	.....	158,051	.772
$20,000-$25,000	698	15,693,358	2,667,000	6,689,608	6,336,750	126,735	$15,783	142,518	.908
$25,000-$30,000	463	12,719,336	1,775,000	5,845,136	5,099,200	101,984	31,988	133,972	1.053
$30,000-$40,000	490	17,130,473	1,872,000	8,218,573	7,039,900	140,798	67,209	208,007	1.214
$40,000-$50,000	314	14,039,397	1,210,000	7,315,897	5,513,500	110,270	82,332	192,602	1.372
$50,000-$60,000	183	9,983,027	705,000	5,566,577	3,711,450	74,229	83,239	157,468	1.577
$60,000-$70,000	112	7,345,275	430,000	3,878,125	3,037,150	60,743	76,747	137,490	1.872
$70,000-$80,000	85	6,385,863	327,000	3,681,313	2,377,550	47,551	81,008	128,559	2.013
$80,000-$90,000	75	6,639,292	284,000	3,668,092	2,687,200	53,744	100,799	154,543	2.328
$90,000-$100,000	67	6,334,767	259,000	4,092,767	1,983,000	39,660	110,043	149,703	2.363
$100,000-$150,000	152	18,544,548	581,000	11,596,298	6,367,250	127,345	430,671	558,016	3.009
$150,000-$200,000	64	10,937,608	244,000	6,939,608	3,754,000	75,080	351,499	426,579	3.900
$200,000-$250,000	45	10,065,448	174,000	5,833,298	4,058,150	81,163	392,004	473,167	4.701
$250,000-$300,000	27	7,506,268	103,000	4,083,218	3,320,050	66,401	341,155	407,556	5.430
$300,000-$400,000	19	6,947,778	75,000	3,399,178	3,473,600	69,472	366,371	435,843	6.273
$400,000-$500,000	15	6,532,241	56,000	4,798,491	1,677,750	33,555	376,740	410,295	6.281
$500,000-$1,000,000	22	15,669,336	83,000	10,254,336	5,332,000	106,640	1,140,053	1,246,693	7.956
$1,000,000-$1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	10.552
$1,500,000-$2,000,000	3	5,075,312	10,000	2,949,762	2,115,550	42,311	483,037	525,348	10.351
$2,000,000-$3,000,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	10.265
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	1	(2)	(2)	(2)	.....	.....	(2)	(2)	11.580
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	10,569,928	16,000	9,398,895	1,155,000	23,100	1,123,002	1,146,102	.....
Total	21,309	318,822,511	82,096,000	135,911,897	103,431,300	2,068,626	5,653,680	7,722,306	2.422
Women making separate returns from husbands	465								
Grand total	21,774								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

OKLAHOMA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000[1]	344	$1,206,736	$1,364,000	$127,515	.....	.....	.....	.....	.....
$3,000-$4,000	40	14[illegible],6[illegible]7	120,000	5,527	$17,100	$342	.....	$342	0.240
$4,000-$5,000	371	1,672,748	1,429,000	70,288	173,450	3,469	.....	3,469	.207
$5,000-$6,000	294	1,613,291	1,138,000	131,091	344,200	6,884	.....	6,884	.427
$6,000-$7,000	235	1,527,019	907,000	203,419	416,600	8,332	.....	8,332	.546
$7,000-$8,000	189	1,415,076	734,000	201,176	479,900	9,598	.....	9,598	.678
$8,000-$9,000	140	1,183,267	547,000	178,267	458,000	9,160	.....	9,160	.774
$9,000-$10,000	101	985,710	398,000	152,510	435,200	8,704	.....	8,704	.883
$10,000-$15,000	285	3,413,880	1,110,000	689,980	1,613,900	32,278	.....	32,278	.945
$15,000-$20,000	155	2,709,175	597,000	663,975	1,448,200	28,964	.....	28,964	1.069
$20,000-$25,000	71	1,561,001	271,000	358,101	931,900	18,638	$1,395	20,033	1.283
$25,000-$30,000	50	1,391,937	196,000	382,237	813,700	16,274	3,598	19,872	1.428
$30,000-$40,000	56	1,915,525	214,000	547,975	1,153,550	23,071	7,957	31,028	1.620
$40,000-$50,000	40	1,764,573	156,000	447,773	1,160,800	23,216	10,998	34,214	1.939
$50,000-$60,000	34	1,837,340	131,000	593,490	1,112,850	22,257	16,491	38,748	2.109
$60,000-$70,000	21	1,358,351	81,000	380,951	896,400	17,928	15,551	33,479	2.465
$70,000-$80,000	22	1,676,880	82,000	319,130	1,275,750	25,515	25,123	50,638	3.020
$80,000-$90,000	12	1,022,399	41,000	152,149	829,250	16,585	16,775	33,360	3.263
$90,000-$100,000	8	767,298	31,000	430,398	305,900	6,118	14,289	20,407	2.660
$100,000-$150,000	20	2,436,153	76,000	683,103	1,677,050	33,541	63,058	96,599	3.965
$150,000-$200,000	8	1,398,325	31,000	323,875	1,043,450	20,869	47,600	68,469	4.897
$200,000-$250,000	3	618,824	12,000	208,174	398,650	7,973	23,818	31,791	5.137
$250,000-$300,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.861
$300,000-$400,000	6	2,125,226	24,000	1,129,826	971,400	19,428	119,916	139,344	6.557
$400,000-$500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	8.525
$500,000-$1,000,000	3	2,043,658	11,000	439,208	1,593,450	31,869	153,366	185,235	9.064
$1,000,000-$1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	9.330
$1,500,000-$2,000,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	11.642
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	3	(2)	(2)	(2)	(2)	(2)	(2)	(2)	12.192
Classes grouped[2]	.....	29,024,443	35,000	24,084,945	4,904,498	98,090	3,338,759	3,436,849	.....
Total	2,520	66,811,462	9,736,000	32,905,033	24,455,148	489,103	3,858,694	4,347,797	6.508
Women making separate returns from husbands[2]	19								
Grand total	2,539								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

OREGON.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000[1]	690	$2,424,146	$2,745,000	$164,870					
$3,000-$4,000	68	251,450	204,000	12,150	$35,300	$706		$706	0.281
$4,000-$5,000	522	2,343,319	2,018,000	70,469	254,850	5,097		5,097	.218
$5,000-$6,000	349	1,915,984	1,358,000	125,984	432,000	8,640		8,640	.451
$6,000-$7,000	234	1,517,452	906,000	137,002	474,450	9,489		9,489	.625
$7,000-$8,000	174	1,298,352	675,000	156,452	466,900	9,338		9,338	.719
$8,000-$9,000	126	1,071,822	477,000	118,422	476,400	9,528		9,528	.889
$9,000-$10,000	81	769,476	313,000	118,276	338,200	6,764		6,764	.879
$10,000-$15,000	245	2,983,208	937,000	655,308	1,390,900	27,818		27,818	.932
$15,000-$20,000	106	1,815,789	404,000	581,189	830,600	16,612		16,612	.915
$20,000-$25,000	49	1,084,294	187,000	318,344	578,950	11,579	$1,238	12,817	1.182
$25,000-$30,000	35	950,972	135,000	309,072	506,900	10,138	2,504	12,642	1.329
$30,000-$40,000	32	1,083,219	123,000	409,619	550,600	11,012	4,372	15,384	1.420
$40,000-$50,000	26	1,149,443	99,000	514,943	535,500	10,710	7,370	18,080	1.573
$50,000-$60,00	10	543,461	37,000	288,861	217,600	4,352	4,863	9,215	1.696
$60,000-$70,000	5	331,569	19,000	105,569	207,000	4,140	3,947	8,087	2.439
$70,000-$80,000	4	295,509	15,000	122,409	158,100	3,162	4,067	7,229	2.446
$80,000-$90,000	4	334,362	15,000	287,862	31,500	630	5,360	5,990	1.792
$90,000-$100,000	3	286,600	12,000	232,950	41,650	833	5,314	6,147	2.145
$100,000-$150,000	6	743,173	24,000	483,923	235,250	4,705	21,208	25,913	3.487
$150,000-$200,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.446
$200,000-$250,000									
$250,000-$300,000	1	(2)	(2)		(2)	(2)	(2)	(2)	6.958
$300,000-$400,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.382
$400,000-$500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.805
$500,000-$1,000,000									
$1,000,000-$1,500,000									
$1,500,000-$2,000,000									
$2,000,000-$3,000,000									
$3,000,000-$4,000,000									
$4,000,000-$5,000,000									
$5,000,000 and over									
Classes grouped[2]		1,774,972	24,000	294,180	1,456,792	29,136	92,419	121,555	
Total	2,775	24,968,572	10,727,000	5,507,854	9,219,442	184,389	152,662	337,051	1.350
Women making separate returns from husbands	25								
Grand total	2,800								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

PENNSYLVANIA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	5,524	$19,315,317	$21,627,000	$1,914,718	.....	.....	.....	.....	.....
$3,000-$4,000	919	3,459,823	2,757,000	154,573	$548,250	$10,965	.....	$10,965	0.317
$4,000-$5,000	6,092	27,354,044	23,250,000	1,363,244	2,740,800	54,816	.....	54,816	.200
$5,000-$6,000	4,803	26,500,842	18,354,000	2,802,342	5,344,500	106,890	.....	106,890	.403
$6,000-$7,000	3,346	21,676,791	12,777,000	2,792,141	6,107,650	122,153	.....	122,153	.564
$7,000-$8,000	2,552	19,140,101	9,737,000	2,952,651	6,450,450	129,009	.....	129,009	.674
$8,000-$9,000	1,956	16,640,048	7,445,000	2,960,948	6,234,100	124,682	.....	124,682	.749
$9,000-$10,000	1,550	14,745,689	5,928,000	2,913,539	5,904,150	118,083	.....	118,083	.801
$10,000-$15,000	4,551	55,474,942	17,358,000	12,908,542	25,208,400	504,168	.....	504,168	.909
$15,000-$20,000	2,337	40,743,886	8,873,000	12,157,786	19,713,100	394,262	.....	394,262	.968
$20,000-$25,000	1,384	30,996,556	5,257,000	10,322,956	15,416,600	308,332	$28,650	336,982	1.087
$25,000-$30,000	827	22,560,937	3,117,000	8,081,787	11,362,150	227,243	53,536	280,779	1.245
$30,000-$40,000	1,104	38,671,946	4,178,000	14,109,696	20,384,250	407,685	167,310	574,995	1.487
$40,000-$50,000	573	25,720,120	2,179,000	10,098,520	13,442,600	268,852	153,940	422,792	1.644
$50,000-$60,000	421	23,168,988	1,605,000	8,997,388	12,566,600	251,332	196,542	447,874	1.933
$60,000-$70,000	296	19,118,393	1,118,000	8,710,543	9,289,850	185,797	202,028	387,825	2.029
$70,000-$80,000	211	16,030,987	797,000	7,322,837	7,911,150	158,223	209,438	367,661	2.293
$80,000-$90,000	160	13,680,729	601,000	6,624,879	6,454,850	129,097	212,385	341,482	2.496
$90,000-$100,000	118	11,184,270	452,000	4,659,170	6,073,100	121,462	202,496	323,958	2.897
$100,000-$150,000	343	43,912,675	1,301,000	11,800,025	30,811,650	616,233	1,125,881	1,742,114	3.967
$150,000-$200,000	155	25,937,993	593,000	14,265,343	12,079,650	241,593	850,400	1,091,993	4.054
$200,000-$250,000	64	14,484,859	242,000	7,132,959	7,109,900	142,198	567,576	709,774	4.900
$250,000-$300,000	54	15,207,552	205,000	7,162,152	7,840,400	156,808	705,980	862,788	5.673
$300,000-$400,000	58	19,922,993	226,000	8,622,443	11,074,550	221,491	1,037,667	1,259,158	6.320
$400,000-$500,000	31	14,459,825	119,000	8,485,525	5,855,300	117,106	869,315	986,421	6.822
$500,000-$1,000,000	39	27,587,551	147,000	15,350,051	12,090,500	241,810	2,022,691	2,264,501	8.208
$1,000,000-$1,500,000	11	12,666,636	43,000	8,255,536	4,368,100	87,362	1,059,028	1,146,390	9.050
$1,500,000-$2,000,000	3	4,711,718	12,000	2,648,018	2,051,700	41,034	436,314	477,348	10.131
$2,000,000-$3,000,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	10.629
$3,000,000-$4,000,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	11.360
$4,000,000-$5,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	13.566
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	17,167,780	20,000	11,910,580	5,237,200	104,744	1,918,132	2,022,876	.....
Total	39,487	643,243,991	150,318,000	217,480,892	279,671,500	5,593,430	12,019,309	17,612,739	2.738
Women making separate returns from husbands	802								
Grand total	40,289								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

RHODE ISLAND.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000[1]	562	$1,983,087	$2,197,000	$206,963	.....	.....	.....	.....	.....
$3,000-$4,000	59	205,679	177,000	4,229	$24,450	$489	.....	$489	0.238
$4,000-$5,000	510	2,238,347	1,950,000	107,547	210,800	4,216	.....	4,216	.186
$5,000-$6,000	419	2,310,143	1,607,000	237,443	465,700	9,314	.....	9,314	.403
$6,000-$7,000	297	1,939,524	1,129,000	312,174	489,350	9,787	.....	9,787	.507
$7,000-$8,000	228	1,698,045	859,000	310,645	528,400	10,568	.....	10,568	.622
$8,000-$9,000	168	1,418,667	633,000	313,467	469,200	9,384	.....	9,384	.661
$9,000-$10,000	135	1,275,006	504,000	310,806	460,200	9,204	.....	9,204	.722
$10,000-$15,000	454	5,534,923	1,705,000	1,915,573	1,914,350	38,287	.....	38,287	.692
$15,000-$20,000	239	3,950,461	885,000	1,425,061	1,639,400	32,788	.....	32,788	.830
$20,000-$25,000	139	3,112,074	529,000	1,318,524	1,264,550	25,291	$2,968	28,259	.908
$25,000-$30,000	86	2,345,091	332,000	1,008,341	1,004,750	20,095	5,998	26,093	1.113
$30,000-$40,000	132	4,568,093	495,000	2,166,193	1,906,900	38,138	17,830	55,968	1.225
$40,000-$50,000	46	2,058,085	173,000	907,585	977,500	19,550	12,810	32,360	1.572
$50,000-$60,000	31	1,675,804	114,000	908,704	653,100	13,062	14,356	27,418	1.636
$60,000-$70,000	24	1,567,953	88,000	934,753	545,200	10,904	17,974	28,878	1.842
$70,000-$80,000	21	1,563,921	80,000	942,371	541,550	10,831	22,753	33,584	2.147
$80,000-$90,000	17	1,453,688	61,000	966,238	426,450	8,529	24,101	32,630	2.245
$90,000-$100,000	8	745,943	32,000	379,743	334,200	6,684	13,476	20,160	2.703
$100,000-$150,000	32	3,779,817	117,000	2,638,617	1,024,200	20,484	95,270	116,754	3.089
$150,000-$200,000	9	1,677,559	33,000	1,239,509	375,050	7,501	63,394	70,895	4.226
$200,000-$250,000	11	2,523,556	40,000	2,302,806	183,750	3,675	113,195	116,870	4.626
$250,000-$300,000	10	2,727,299	37,000	2,027,649	662,650	13,253	140,377	153,630	5.633
$300,000-$400,000	6	2,620,297	23,000	184,797	2,412,500	48,250	108,916	157,166	5.998
$400,000-$500,000	4	1,859,280	13,000	1,003,980	842,300	16,846	151,645	168,491	9.062
$500,000-$1,000,000	5	3,769,809	19,000	2,408,909	1,341,900	26,838	231,903	258,741	6.864
$1,000,000-$1,500,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	8.381
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	11.502
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped[2]	.....	4,631,012	12,000	2,439,362	2,188,650	43,773	419,397	463,170	.....
Total	3,646	65,257,163	13,848,000	28,942,989	22,887,050	457,741	1,457,363	1,915,104	2.935
Women making separate returns from husbands	99								
Grand total	3,745								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

SOUTH CAROLINA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000 [1]	226	$797,223	$894,000	$88,573	.....	.....	.....	.....	.....
$3,000–$4,000	23	88,698	69,000	2,598	$17,100	$342	.....	$342	.386
$4,000–$5,000	246	1,096,854	947,000	52,904	96,950	1,939	.....	1,939	.177
$5,000–$6,000	167	918,282	648,000	111,182	159,100	3,182	.....	3,182	.347
$6,000–$7,000	128	825,607	499,000	121,057	205,550	4,111	.....	4,111	.498
$7,000–$8,000	60	451,447	235,000	64,347	152,100	3,042	.....	3,042	.674
$8,000–$9,000	60	510,939	231,000	130,889	149,050	2,981	.....	2,981	.583
$9,000–$10,000	41	387,890	161,000	89,490	137,400	2,748	.....	2,748	.708
$10,000–$15,000	126	1,513,001	493,000	428,601	591,400	11,828	.....	11,828	.781
$15,000–$20,000	66	1,133,357	257,000	336,157	540,200	10,804	.....	10,804	.953
$20,000–$25,000	19	424,242	75,000	231,692	117,550	2,351	$351	2,702	.637
$25,000–$30,000	11	298,542	42,000	128,642	127,900	2,558	784	3,342	1.119
$30,000–$40,000	9	307,774	36,000	181,574	90,200	1,804	1,279	3,083	1.002
$40,000–$50,000	9	396,070	36,000	126,670	233,400	4,668	2,521	7,189	1.815
$50,000–$60,000	6	328,834	23,000	187,534	118,300	2,366	2,899	5,265	1.601
$60,000–$70,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$70,000–$80,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$80,000–$90,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$90,000–$100,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$100,000–$150,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2.509
$150,000–$200,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.776
$200,000–$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000–$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000–$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	404,187	10,000	246,887	147,300	2,946	11,694	14,640	.....
Total	1,200	9,882,947	4,656,000	2,528,797	2,883,500	57,670	19,528	77,198	.781
Women making separate returns from husbands	4								
Grand total	1,204								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

SOUTH DAKOTA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	191	$681,178	$751,000	$82,365	.....	.....	.....	.....	.....
$3,000-$4,000	20	71,563	60,000	2,263	$9,300	$186	.....	$186	0.260
$4,000-$5,000	200	901,336	783,000	41,736	76,600	1,532	.....	1,532	.170
$5,000-$6,000	157	847,657	619,000	34,957	193,700	3,874	.....	3,874	.457
$6,000-$7,000	92	596,601	358,000	85,401	153,200	3,064	.....	3,064	.514
$7,000-$8,000	54	406,875	216,000	68,575	122,300	2,446	.....	2,446	.601
$8,000-$9,000	50	422,676	198,000	93,576	131,100	2,622	.....	2,622	.620
$9,000-$10,000	43	409,958	170,000	91,008	148,950	2,979	.....	2,979	.727
$10,000-$15,000	83	1,017,429	327,000	354,029	336,400	6,728	.....	6,728	.661
$15,000-$20,000	32	542,607	124,000	180,057	238,550	4,771	.....	4,771	.879
$20,000-$25,000	13	287,138	51,000	120,388	115,750	2,315	$272	2,587	.901
$25,000-$30,000	11	308,852	44,000	111,352	153,500	3,070	888	3,958	1.282
$30,000-$40,000	14	495,778	54,000	226,728	215,050	4,301	2,022	6,323	1.275
$40,000-$50,000	8	358,250	31,000	146,250	181,000	3,620	2,286	5,906	1.649
$50,000-$60,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	.952
$60,000-$70,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$70,000-$80,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	1.492
$80,000-$90,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$90,000-$100,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$100,000-$150,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$150,000-$200,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$200,000-$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000-$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000-$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	126,354	8,000	110,904	7,450	149	1,438	1,587	.....
Total	970	7,474,252	3,794,000	1,749,589	2,082,850	41,657	6,906	48,563	.650
Women making separate returns from husbands	1								
Grand total	971								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

TENNESSEE.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000 [1]	1,043	$3,650,124	$4,117,000	$384,500	.....	.....	.....	.....	.....
$3,000–$4,000	119	428,899	357,000	4,999	$66,900	$1,338	.....	$1,338	0.312
$4,000–$5,000	796	3,552,036	3,082,000	144,686	325,350	6,507	.....	6,507	.183
$5,000–$6,000	528	2,871,507	2,064,000	290,007	517,500	10,350	.....	10,350	.360
$6,000–$7,000	353	2,279,701	1,364,000	315,001	600,700	12,014	.....	12,014	.527
$7,000–$8,000	264	1,963,418	1,020,000	309,318	634,100	12,682	.....	12,682	.646
$8,000–$9,000	180	1,514,155	699,000	332,905	482,250	9,645	.....	9,645	.637
$9,000–$10,000	139	1,318,114	538,000	305,464	474,650	9,493	.....	9,493	.720
$10,000–$15,000	434	5,241,279	1,681,000	1,284,129	2,276,150	45,523	.....	45,523	.869
$15,000–$20,000	175	3,011,964	675,000	928,514	1,408,450	28,169	.....	28,169	.935
$20,000–$25,000	121	2,693,121	468,000	791,221	1,433,900	28,678	$2,721	31,399	1.166
$25,000–$30,000	59	1,601,944	227,000	686,144	688,800	13,776	4,268	18,044	1.126
$30,000–$40,000	76	2,616,492	295,000	1,090,342	1,231,150	24,623	10,892	35,515	1.357
$40,000–$50,000	47	2,118,762	181,000	937,662	1,000,100	20,002	14,182	34,184	1.613
$50,000–$60,000	18	997,255	71,000	462,055	464,200	9,284	9,122	18,406	1.846
$60,000–$70,000	9	577,051	34,000	204,901	338,150	6,763	6,546	13,309	2.306
$70,000–$80,000	7	529,103	28,000	202,903	298,200	5,964	10,892	16,856	3.186
$80,000–$90,000	7	600,032	28,000	551,782	20,250	405	9,866	10,271	1.712
$90,000–$100,000	4	374,019	16,000	157,769	200,250	4,005	6,961	10,966	2.932
$100,000–$150,000	7	911,586	27,000	636,986	247,600	4,952	24,112	29,064	3.188
$150,000–$200,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.692
$200,000–$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000–$300,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	6.555
$300,000–$400,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.098
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	1,017,113	15,000	373,163	628,950	12,579	46,764	59,343	.....
Total	4,390	39,867,675	16,987,000	10,394,451	13,337,600	266,752	146,326	413,078	1.036
Women making separate returns from husbands	24								
Grand total	4,414								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

TEXAS.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	2,076	$7,310,015	$8,214,000	$680,998	.....	.....	.....	.....	.....
$3,000-$4,000	255	914,095	765,000	30,795	$118,300	$2,366	.....	$2,366	0.259
$4,000-$5,000	1,877	8,456,557	7,240,000	333,857	882,700	17,654	.....	17,654	.209
$5,000-$6,000	1,378	7,560,389	5,357,000	546,589	1,656,800	33,136	.....	33,136	.438
$6,000-$7,000	892	5,747,803	3,462,000	628,503	1,657,300	33,146	.....	33,146	.577
$7,000-$8,000	732	5,496,756	2,837,000	740,906	1,918,850	38,377	.....	38,377	.698
$8,000-$9,000	507	4,287,727	1,959,000	644,927	1,683,800	33,676	.....	33,676	.785
$9,000-$10,000	360	3,421,854	1,393,000	549,204	1,479,650	29,593	.....	29,593	.865
$10,000-$15,000	1,095	13,383,928	4,225,000	2,765,228	6,393,700	127,874	.....	127,874	.955
$15,000-$20,000	462	7,927,940	1,766,000	1,951,490	4,210,450	84,209	.....	84,209	1.062
$20,000-$25,000	254	5,650,174	987,000	1,503,124	3,160,050	63,201	$5,603	68,804	1.218
$25,000-$30,000	143	3,944,384	554,000	1,398,934	1,991,450	39,829	10,454	50,283	1.275
$30,000-$40,000	159	5,450,623	604,000	2,023,523	2,823,100	56,462	22,193	78,655	1.443
$40,000-$50,000	78	3,524,760	299,000	1,509,910	1,715,850	34,317	22,445	56,762	1.610
$50,000-$60,000	51	2,746,514	194,000	1,092,514	1,460,000	29,200	24,430	53,630	1.953
$60,000-$70,000	32	2,067,153	121,000	900,303	1,045,850	20,917	22,367	43,284	2.094
$70,000-$80,000	23	1,943,056	100,000	705,006	1,138,050	22,761	27,092	49,853	2.566
$80,000-$90,000	22	1,862,249	84,000	740,699	1,037,550	20,751	30,046	50,797	2.728
$90,000-$100,000	13	1,249,279	51,000	563,829	634,450	12,689	23,450	36,139	2.893
$100,000-$150,000	31	3,621,757	120,000	1,934,407	1,567,350	31,347	86,959	118,306	3.267
$150,000-$200,000	12	2,110,791	46,000	640,041	1,424,750	28,495	72,650	101,145	4.792
$200,000-$250,000	7	1,566,380	23,000	829,630	710,750	14,215	64,146	78,361	5.003
$250,000-$300,000	3	820,561	9,000	86,111	725,450	14,509	38,644	53,153	6.478
$300,000-$400,000	3	1,066,343	11,000	157,442	897,900	17,958	59,970	77,928	7.308
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	8.084
$1,000,000-$1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	9.542
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	12.430
Classes grouped [2]	.....	11,146,949	10,000	2,923,599	1,213,350	24,267	1,302,299	1,326,566	.....
Total	10,471	113,278,037	40,434,000	32,881,570	41,547,450	830,949	1,812,748	2,643,697	2.334
Women making separate returns from husbands	43								
Grand total	10,514								

[1] Nontaxable: specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

UTAH.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	201	$695,961	$793,000	$78,733	.....	.....	.....	.....	.....
$3,000-$4,000	22	81,489	66,000	6,789	$8,700	$174	.....	$174	0.214
$4,000-$5,000	212	952,123	832,000	34,373	85,750	1,715	.....	1,715	.180
$5,000-$6,000	141	767,595	554,000	69,145	144,450	2,889	.....	2,889	.376
$6,000-$7,000	115	745,978	446,000	108,728	191,250	3,825	.....	3,825	.513
$7,000-$8,000	71	540,768	272,000	133,218	135,550	2,711	.....	2,711	.501
$8,000-$9,000	56	474,410	221,000	118,810	134,600	2,692	.....	2,692	.567
$9,000-$10,000	48	465,028	187,000	119,978	158,050	3,161	.....	3,161	.680
$10,000-$15,000	162	1,972,272	633,000	522,272	817,000	16,340	.....	16,340	.828
$15,000-$20,000	71	1,248,475	276,000	404,825	567,650	11,353	.....	11,353	.909
$20,000-$25,000	42	961,980	162,000	383,680	416,300	8,326	$1,217	9,543	.992
$25,000-$30,000	24	663,280	93,000	272,230	298,050	5,961	1,831	7,792	1.175
$30,000-$40,000	29	976,749	111,000	591,049	274,700	5,494	3,792	9,286	.951
$40,000-$50,000	12	543,370	48,000	333,020	162,350	3,247	3,648	6,895	1.269
$50,000-$60,000	11	636,030	43,000	356,840	236,250	4,725	6,153	10,878	1.710
$60,000-$70,000	5	330,582	20,000	229,732	80,850	1,617	3,947	5,564	1.683
$70,000-$80,000	6	454,370	24,000	267,720	162,650	3,253	6,370	9,423	2.074
$80,000-$90,000	4	341,759	16,000	160,959	164,800	3,296	5,671	8,967	2.624
$90,000-$100,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	3.418
$100,000-$150,000	5	597,996	20,000	330,396	247,600	4,952	14,910	19,862	3.321
$150,000-$200,000	1	(2)	(2)	(2)	.....	.....	(2)	(2)	3.749
$200,000-$250,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.626
$250,000-$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000-$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	830,931	20,000	542,231	268,700	5,374	29,044	34,418	.....
Total	1,242	14,281,206	4,837,000	5,064,728	4,555,250	91,105	76,583	167,688	1.174
Women making separate returns from husbands	17								
Grand total	1,259								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

VERMONT.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	201	$711,129	$782,000	$101,953	.....	.....	.....	.....	.....
$3,000-$4,000	20	71,869	60,000	3,069	$8,800	$176	.....	$176	0.245
$4,000-$5,000	187	842,979	725,000	40,879	77,100	1,542	.....	1,542	.183
$5,000-$6,000	138	750,052	536,000	87,552	126,500	2,530	.....	2,530	.337
$6,000-$7,000	93	601,045	349,000	93,595	158,450	3,169	.....	3,169	.527
$7,000-$8,000	76	569,833	293,000	120,733	156,100	3,122	.....	3,122	.548
$8,000-$9,000	50	423,425	185,000	96,025	142,400	2,848	.....	2,848	.673
$9,000-$10,000	48	455,313	182,000	121,513	151,800	3,036	.....	3,036	.667
$10,000-$15,000	113	1,369,703	433,000	444,353	492,350	9,847	.....	9,847	.719
$15,000-$20,000	42	715,296	156,000	276,096	283,200	5,664	.....	5,664	.792
$20,000-$25,000	21	459,788	81,000	202,388	176,400	3,528	$357	3,885	.845
$25,000-$30,000	24	677,855	90,000	296,955	290,900	5,818	1,589	7,407	1.093
$30,000-$40,000	21	750,425	77,000	485,475	187,950	3,759	2,698	6,457	.860
$40,000-$50,000	7	310,172	26,000	183,972	100,200	2,004	1,511	3,515	1.133
$50,000-$60,000	4	215,392	14,000	122,092	79,300	1,586	1,719	3,305	1.534
$60,000-$70,000	10	639,899	38,000	456,699	145,200	2,904	6,714	9,618	1.503
$70,000-$80,000	6	439,994	22,000	290,344	127,650	2,553	5,897	8,450	1.920
$80,000-$90,000	6	512,588	21,000	327,988	163,600	3,272	8,363	11,635	2.270
$90,000-$100,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	2.899
$100,000-$150,000	6	768,375	24,000	394,125	350,250	7,005	19,478	26,483	3.447
$150,000-$200,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.210
$200,000-$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000-$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000-$400,000	3	989,539	11,000	383,189	595,350	11,907	44,979	56,886	5.749
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.080
$1,000,000-$1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	10.125
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	2,354,284	18,000	1,403,934	932,350	18,647	176,782	195,429	.....
Total	1,081	14,628,955	4,123,000	5,932,929	4,745,850	94,917	270,087	365,004	2.495
Women making separate returns from husbands	19								
Grand total	1,100								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

VIRGINIA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000 [1]	848	$2,962,039	$3,348,000	$339,841	.....	.....	.....	.....	.....
$3,000–$4,000	98	363,625	294,000	13,675	$55,950	$1,119	.....	$1,119	0.308
$4,000–$5,000	723	3,237,335	2,800,000	155,285	282,050	5,641	.....	5,641	.174
$5,000–$6,000	521	2,850,419	2,015,000	307,269	528,150	10,563	.....	*10,563	.371
$6,000–$7,000	381	2,457,491	1,475,000	368,441	614,050	12,281	.....	12,281	.500
$7,000–$8,000	259	1,938,032	1,005,000	392,582	540,450	10,809	.....	10,809	.558
$8,000–$9,000	180	1,518,157	689,000	355,907	473,250	9,465	.....	9,465	.623
$9,000–$10,000	167	1,591,183	645,000	395,733	550,450	11,009	.....	11,009	.692
$10,000–$15,000	430	5,188,690	1,646,000	1,475,890	2,066,800	41,336	.....	41,336	.797
$15,000–$20,000	191	3,316,430	745,000	1,105,980	1,465,450	29,309	.....	29,309	.884
$20,000–$25,000	102	2,269,228	396,000	983,728	889,500	17,790	$2,295	20,085	.885
$25,000–$30,000	60	1,655,245	233,000	742,445	679,800	13,596	4,561	18,157	1.097
$30,000–$40,000	78	2,745,239	306,000	1,101,939	1,337,300	26,746	11,801	38,547	1.404
$40,000–$50,000	34	1,512,699	135,000	690,449	687,250	13,745	9,804	23,549	1.557
$50,000–$60,000	30	1,662,363	117,000	572,113	973,250	19,465	15,198	34,663	2.085
$60,000–$70,000	11	718,119	44,000	203,069	471,050	9,421	8,144	17,565	2.446
$70,000–$80,000	13	968,313	50,000	528,063	390,250	7,805	13,491	21,296	2.199
$80,000–$90,000	7	593,944	26,000	220,894	347,050	6,941	9,795	16,736	2.818
$90,000–$100,000	8	777,472	31,000	431,972	314,500	6,290	15,098	21,388	2 751
$100,000–$150,000	7	875,135	27,000	362,636	485,500	9,710	22,768	32,478	3.711
$150,000–$200,000	5	862,705	20,000	492,555	350,150	7,003	29,248	36,251	4.202
$200,000–$250,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	4.570
$250,000–$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000–$400,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.280
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$1,000,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	9.641
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	2,152,600	16,000	687,250	1,449,350	28,987	152,070	181,057	.....
Total	4,157	42,216,464	16,063,000	11,927,716	14,951,550	299,031	294,273	593,304	1.405
Women making separate returns from husbands	33								
Grand total	4,190								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

WASHINGTON.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000–$4,000 [1]	1,357	$4,778,077	$5,398,000	$277,288	.....	.....	.....	.....	.....
$3,000–$4,000	133	447,992	399,000	23,092	$25,900	$518	.....	$518	0.116
$4,000–$5,000	1,034	4,639,313	4,039,000	125,113	475,200	9,504	.....	9,504	.205
$5,000–$6,000	643	3,498,577	2,513,000	227,977	757,600	15,152	.....	15,152	.433
$6,000–$7,000	439	2,827,653	1,712,000	302,703	812,950	16,259	.....	16,259	.575
$7,000–$8,000	273	2,031,728	1,061,000	267,228	703,500	14,070	.....	14,070	.693
$8,000–$9,000	237	2,006,892	916,000	384,892	706,000	14,120	.....	14,120	.704
$9,000–$10,000	182	1,724,438	710,000	342,988	671,450	13,429	.....	13,429	.779
$10,000–$15,000	486	5,859,645	1,883,000	1,218,945	2,754,700	55,094	.....	55,094	.940
$15,000–$20,000	203	3,467,816	777,000	1,210,016	1,480,800	29,616	.....	29,616	.854
$20,000–$25,000	102	2,276,626	397,000	732,476	1,147,150	22,943	$2,276	25,219	1.108
$25,000–$30,000	70	1,913,972	239,000	853,222	788,750	15,775	5,126	20,901	1.092
$30,000–$40,000	75	2,591,165	293,000	868,165	1,430,000	28,600	10,378	38,978	1.504
$40,000–$50,000	21	994,046	83,000	582,146	328,900	6,578	7,204	13,782	1.386
$50,000–$60,000	21	1,094,841	80,000	422,341	592,500	11,850	9,557	21,407	1.955
$60,000–$70,000	10	649,270	37,000	315,670	296,600	5,932	7,447	13,379	2.061
$70,000–$80,000	13	947,035	49,000	477,935	420,100	8,402	12,688	21,090	2.227
$80,000–$90,000	6	507,500	20,000	438,500	49,000	980	8,301	9,281	1.829
$90,000–$100,000	5	469,953	19,000	356,663	94,300	1,886	8,664	10,550	2.245
$100,000–$150,000	17	2,010,690	65,000	1,206,740	738,950	14,779	49,133	63,912	3.179
$150,000–$200,000	4	723,683	14,000	390,083	319,600	6,392	25,422	31,814	4.393
$200,000–$250,000	4	824,723	15,000	553,973	255,750	5,115	31,730	36,845	4.468
$250,000–$300,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.799
$300,000–$400,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	5.355
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$1,000,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	8.766
$1,000,000–$1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	11.014
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	3,411,601	24,000	761,951	2,625,650	52,513	249,037	301,550	.....
Total	5,341	49,697,247	20,776,000	12,343,108	17,475,350	349,507	426,963	776,470	1.562
Women making separate returns from husbands	19								
Grand total	5,360								

[1] Nontaxable: specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

WEST VIRGINIA.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	436	$1,532,047	$1,712,000	$205,847	.....	.....	.....	.....	.....
$3,000-$4,000	50	184,150	150,000	13,650	$20,500	$410	.....	$410	0.223
$4,000-$5,000	445	1,983,085	1,717,000	124,985	147,100	2,942	.....	2,942	.148
$5,000-$6,000	307	1,676,616	1,193,000	216,816	266,800	5,336	.....	5,336	.318
$6,000-$7,000	218	1,407,493	847,000	242,646	317,850	6,357	.....	6,357	.452
$7,000-$8,000	174	1,285,179	675,000	297,529	312,650	6,253	.....	6,253	.487
$8,000-$9,000	114	970,624	437,000	301,424	232,200	4,644	.....	4,644	.478
$9,000-$10,000	95	896,617	336,000	232,967	297,650	5,953	.....	5,953	.664
$10,000-$15,000	254	3,208,007	1,018,000	1,079,507	1,110,500	22,210	.....	22,210	.692
$15,000-$20,000	158	2,706,845	605,000	1,237,095	864,750	17,295	.....	17,295	.639
$20,000-$25,000	88	1,965,082	342,000	947,932	675,150	13,503	$2,009	15,512	.789
$25,000-$30,000	43	1,177,752	165,000	583,302	429,450	8,589	2,998	11,587	.984
$30,000-$40,000	52	1,818,896	200,000	1,018,946	599,950	11,999	7,638	19,637	1.080
$40,000-$50,000	29	1,292,414	113,000	763,164	416,250	8,325	7,934	16,259	1.258
$50,000-$60,000	21	1,138,538	80,000	766,388	292,150	5,843	9,684	15,527	1.364
$60,000-$70,000	16	1,030,304	63,000	666,854	303,450	6,189	11,413	17,602	1.694
$70,000-$80,000	3	226,577	12,000	158,627	55,950	1,119	2,242	3,361	1.483
$80,000-$90,000	3	257,785	12,000	124,735	121,050	2,421	4,231	6,652	2.580
$90,000-$100,000	5	466,497	18,000	313,447	135,050	2,701	8,661	11,362	2.436
$100,000-$150,000	17	2,075,352	66,000	922,052	1,087,300	21,746	47,740	69,486	3 348
$150,000-$200,000	6	912,474	24,000	560,474	328,000	6,560	27,984	34,544	3.786
$200,000-$250,000	4	907,834	15,000	253,284	639,550	12,791	37,548	50,339	5.545
$250,000-$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000-$400,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	6.070
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	7.652
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	1,035,638	7,000	907,238	121,400	2,428	70,690	73,118	.....
Total	2,550	30,170,809	9,837,000	11,938,909	8,780,700	175,614	240,772	416,386	1.380
Women making separate returns from husbands	25								
Grand total	2,575								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

WISCONSIN.

Income class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	1,861	$6,481,948	$7,342,000	$423,049	.....	.....	.....	.....	.....
$3,000-$4,000	205	760,862	615,000	34,212	$111,650	$2,233	.....	$2,233	0.293
$4,000-$5,000	1,506	6,700,870	5,799,000	320,920	580,950	11,619	.....	11,619	.173
$5,000-$6,000	972	5,310,083	3,736,000	585,583	988,500	19,770	.....	19,770	.372
$6,000-$7,000	672	4,349,882	2,565,000	639,932	1,144,950	22,899	.....	22,899	.526
$7,000-$8,000	481	3,601,717	1,845,000	714,467	1,042,250	20,845	.....	20,845	.579
$8,000-$9,000	347	2,932,915	1,320,000	703,465	909,450	18,189	.....	18,189	.620
$9,000-$10,000	263	2,505,287	1,007,000	640,237	858,050	17,161	.....	17,161	.685
$10,000-$15,000	819	9,924,978	3,152,000	3,229,578	3,543,400	70,868	.....	70,868	.714
$15,000-$20,000	354	6,062,376	1,355,000	2,378,376	2,329,000	46,580	.....	46,580	.768
$20,000-$25,000	189	4,231,586	719,000	1,883,186	1,629,400	32,588	$4,125	36,713	.868
$25,000-$30,000	123	3,369,327	474,000	1,642,577	1,252,750	25,055	8,672	33,727	1.001
$30,000-$40,000	145	4,804,611	560,000	2,777,961	1,466,650	29,333	18,984	48,317	1.006
$40,000-$50,000	63	2,795,017	237,000	1,625,217	932,800	18,656	16,687	35,343	1.265
$50,000-$60,000	38	2,081,620	147,000	1,296,020	638,600	12,772	17,161	29,933	1.438
$60,000-$70,000	39	2,528,337	146,000	1,697,637	684,700	13,694	28,269	41,963	1.660
$70,000-$80,000	24	1,859,931	93,000	1,264,981	501,950	10,039	24,590	34,629	1.862
$80,000-$90,000	17	1,424,092	65,000	1,090,942	268,150	5,363	20,973	26,336	1.849
$90,000-$100,000	19	1,788,092	74,000	1,354,892	359,200	7,184	30,903	38,087	2.130
$100,000-$150,000	32	3,710,621	122,000	2,960,571	628,050	12,561	84,576	97,137	2.618
$150,000-$200,000	11	1,946,749	44,000	1,422,599	480,150	9,603	49,425	59,028	3.032
$200,000-$250,000	7	1,542,678	27,000	603,628	909,050	18,181	60,259	78,440	5.085
$250,000-$300,000	5	1,396,188	17,000	1,323,788	55,400	1,108	56,317	57,425	4.113
$300,000-$400,000	4	1,366,833	15,000	459,783	892,050	17,841	72,800	90,641	6.631
$400,000-$500,000	4	1,685,575	16,000	1,632,225	37,350	747	94,307	95,054	5.639
$500,000-$1,000,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	9.345
$1,000,000-$1,500,000	1	(2)	(2)	(2)	.....	.....	(2)	(2)	8.537
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	2,452,420	12,000	1,184,770	1,255,650	25,113	195,207	220,320	.....
Total	8,203	87,614,595	31,504,000	33,893,596	23,500,100	470,002	783,255	1,253,257	1.430
Women making separate returns from husbands	58								
Grand total	8,261								

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; *showing for each class the number of returns, net income, and total tax*—Continued.

WYOMING.

In come class.	Number of returns.	Total net income.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Average rate of tax, normal and additional per cent.
			Specific exemption.	Dividends.					
$3,000-$4,000 [1]	130	$450,865	$512,000	$41,085	.....	.....	.....	.....	.....
$3,000-$4,000	22	79,522	66,000	3,472	$10,050	$201	.....	$201	0.253
$4,000-$5,000	103	467,614	402,000	20,064	45,550	911	.....	911	.195
$5,000-$6,000	73	395,915	286,000	15,365	94,550	1,891	.....	1,891	.478
$6,000-$7,000	67	433,418	256,000	37,068	140,350	2,807	.....	2,807	.648
$7,000-$8,000	44	331,481	170,000	36,231	125,250	2,505	.....	2,505	.756
$8,000-$9,000	28	237,411	110,000	37,711	89,700	1,794	.....	1,794	.756
$9,000-$10,000	23	217,625	88,000	37,625	92,000	1,840	.....	1,840	.845
$10,000-$15,000	79	933,500	307,000	180,500	446,000	8,920	.....	8,920	.956
$15,000-$20,000	36	621,477	138,000	116,477	367,000	7,340	.....	7,340	1.181
$20,000-$25,000	18	402,926	69,000	101,426	232,500	4,650	$431	5,081	1.261
$25,000-$30,000	10	268,748	36,000	93,948	138,800	2,776	619	3,395	1.263
$30,000-$40,000	16	560,863	62,000	206,813	292,050	5,841	2,408	8,249	1.471
$40,000-$50,000	7	306,053	27,000	110,953	168,100	3,362	1,920	5,282	1.726
$50,000-$60,000	6	331,268	24,000	120,318	186,950	3,739	3,024	6,763	2.042
$60,000-$70,000	3	195,840	12,000	173,190	10,650	213	2,276	2,489	1.271
$70,000-$80,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$80,000-$90,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$90,000-$100,000	3	289,261	10,000	155,661	123,600	2,472	5,570	8,042	2.780
$100,000-$150,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$150,000-$200,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$200,000-$250,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$250,000-$300,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$300,000-$400,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	668	6,523,787	2,575,000	1,487,907	2,563,100	51,262	16,248	67,510	1.035
Women making separate returns from husbands	5								
Grand total	673								

[1] Nontaxable; specific exemption and dividends exceed net income.

TABLE 6a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY OCCUPATION—TABLES FOR STATES AND TERRITORIES; *showing for each occupation the number of returns, net income, and total tax.*

[Income returned for the calendar year ended Dec. 31, 1916.]

Classification No.	OCCUPATIONS.	ALABAMA.			ALASKA.			ARIZONA.			ARKANSAS.		
		Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
1	Accounting professions: Accountants, statisticians, actuaries, etc	12	$64,020	$203	4	$16,446	$42	18	$127,792	$968	7	$30,626	$44
2	Architects	1	(1)	(1)							2	(1)	(1)
3	Artists: Painters, sculptors, etc												
4	Authors, editors, reporters, etc	10	63,997	33	1	(1)	(1)	2	(1)	(1)	5	38,892	44
5	Clergymen	5	20,155	17							2	(1)	(1)
6	Engineers, civil, mining, etc	22	101,541	177	8	47,846	342	42	571,933	9,291	5	26,004	127
7	Lawyers and judges	142	1,084,637	8,891	15	91,450	673	50	510,361	5,958	139	904,312	5,804
8	Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists	83	637,928	5,552	7	44,179	333	53	431,581	3,789	104	597,836	3,478
9	Public service: Civil	31	240,682	1,678	12	58,644	259	6	41,341	377	22	125,340	658
10	Public service: Military	6	34,523	180	4	17,419	30	54	239,335	698	8	38,118	148
11	Theatrical profession: Actors, singers, musicians, etc	1	(1)	(1)									
12	Teachers: From kindergarten to university; also school and college officials	6	27,214	105				1	(1)	(1)	1	(1)	(1)
13	All other professions and occupations	7	56,370	603	1	(1)	(1)	8	50,676	190	2	(1)	(1)
14	Professions or occupations not stated	79	579,851	3,190	12	48,577	66	29	339,907	3,861	56	384,640	1,709
15	Agriculturists: Farmers, stock raisers, orchardists, etc	40	375,840	3,898	3	24,387	242	96	1,119,612	14,193	270	2,151,914	22,269
16	Bankers	65	817,701	13,413	4	70,426	412	17	385,251	6,759	57	484,385	2,648
17	Real estate brokers: Agents and salesmen	51	338,134	2,204	4	30,892	299	11	180,271	2,527	30	211,572	1,616
18	Stock and bond brokers	7	144,200	1,728				2	(1)	(1)	4	58,087	322
19	Insurance brokers	22	159,794	963							17	187,401	4,164
20	Brokers: All other	63	574,173	5,263	1	(1)	(1)	33	372,521	4,106	55	453,451	4,975
21	Capitalists: Investors and speculators	287	2,771,045	30,865	10	83,881	434	109	1,868,064	50,674	342	2,709,615	20,805
22	Commercial travelers	64	364,031	1,712	2	(1)	(1)	4	24,867	14	43	247,228	1,037
23	Corporation officials: Secretaries, managers, cashiers, presidents, etc	346	3,228,796	27,101	25	260,453	1,512	105	1,214,969	22,601	182	1,175,269	4,432
24	Employees, all other: Superintendents, foremen, office employees, etc	79	482,770	2,339	16	79,088	303	69	553,385	6,064	37	167,911	423
25	Hotel proprietors and restaurateurs	8	43,402	187	6	36,901	233	9	97,867	1,102	8	38,517	111

26	Insurance agents and solicitors	27	151,924	912	.....	.....	.....	8	56,971	418	21	123,102	619
27	Labor, skilled and unskilled	14	141,430	1,238	4	23,017	160	21	165,871	1,083	4	15,331	17
28	Lumbermen	21	255,081	1,310	1	(1)	(1)	8	136,534	1,388	28	327,819	2,925
29	Manufacturers	58	916,522	11,762	1	(1)	(1)	6	95,500	807	40	316,099	2,337
30	Merchants and dealers: Storekeepers, jobbers, commission merchants, etc	328	2,860,376	26,177	30	187,460	1,243	131	1,640,557	28,955	547	5,027,931	56,427
31	Mine owners and mine operators	12	277,775	8,277	38	502,891	8,209	32	907,250	18,305	4	111,428	2,345
32	Saloon keepers	.....	.....	.....	3	16,449	104	1	(1)	(1)	.....	.....	.....
33	Sportsmen and turfmen	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
34	Theatrical business: Owners, managers, etc	3	76,325	1,993	2	(1)	(1)	3	46,635	697	2	(1)	(1)
35	All other business	116	983,107	8,428	11	59,656	374	38	261,858	1,738	94	779,215	9,585
36	Business not stated	81	515,980	3,115	18	118,725	1,182	28	298,473	4,657	117	897,877	8,234
37	Occupations grouped [1]	.....	79,596	2,475	.....	59,632	570	.....	37,859	299	.....	53,758	210
	Total	2,097	18,469,010	175,989	243	1,878,419	17,022	994	11,777,241	191,519	2,255	17,683,678	157,513

		CALIFORNIA.			COLORADO.			CONNECTICUT.			DELAWARE.		
1	Accounting professions: Accountants, statisticians, actuaries, etc	173	$875,873	$2,613	49	$340,127	$2,623	109	$631,731	$2,308	19	$317,904	$3,757
2	Architects	57	433,908	2,248	11	68,831	352	30	240,952	1,262	5	35,317	83
3	Artists: Painters, sculptors, etc	19	153,217	1,665	6	31,484	124	23	197,745	1,973	1	(1)	(1)
4	Authors, editors, reporters, etc	109	813,989	6,616	11	67,563	435	30	212,837	1,210	4	30,126	199
5	Clergymen	56	278,865	812	14	76,870	420	46	318,752	1,531	3	19,568	6
6	Engineers: Civil, mining, etc	329	2,716,995	24,434	85	764,816	7,354	186	1,617,453	20,340	49	617,529	3,158
7	Lawyers and judges	877	8,749,666	113,645	234	2,205,374	25,057	304	3,005,281	29,757	64	1,330,500	23,375
8	Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists	1,111	7,421,823	53,218	276	2,030,687	17,438	442	3,380,684	29,496	60	1,038,127	46,624
9	Public service: Civil	118	651,890	3,634	33	225,268	2,190	33	243,805	1,551	13	113,298	649
10	Public service: Military	353	1,731,914	6,285	33	147,924	332	54	303,523	1,423	11	100,050	996
11	Theatrical profession: Actors, singers, musicians, etc	129	1,508,557	48,173	2	(1)	(1)	12	293,110	9,388	.....	.....	.....
12	Teachers: From kindergarten to university; also school and college officials	96	560,302	2,690	8	84,254	946	201	1,454,587	7,225	10	44,222	32
13	All other professions and occupations	194	1,563,615	22,330	21	236,886	3,244	32	202,723	725	24	229,222	979
14	Professions or occupations not stated	297	2,061,906	13,668	147	1,312,355	10,716	269	2,526,658	21,411	26	247,507	1,424
15	Agriculturists: Farmers, stock raisers, orchardists, etc	1,659	15,827,975	219,170	424	3,546,792	34,907	67	815,197	9,143	18	135,158	702
16	Bankers	249	4,474,955	129,857	113	2,100,215	41,675	160	1,949,991	27,111	14	702,059	20,631
17	Real-estate brokers: Agents and salesmen	341	3,203,026	30,957	70	569,886	3,933	127	1,084,126	9,201	11	121,595	1,892
18	Stock and bond brokers	105	2,003,768	33,396	43	1,111,020	19,176	65	2,693,606	93,326	3	221,892	9,434
19	Insurance brokers	94	770,016	7,346	10	67,324	535	38	416,429	4,424	2	(1)	(1)
20	Brokers: All other	277	4,119,570	82,325	132	3,844,103	199,437	80	1,889,693	63,023	16	336,038	7,804
21	Capitalists: Investors and speculators	5,538	72,465,574	1,201,236	911	15,225,820	309,700	2,782	44,965,857	989,414	273	18,380,521	1,117,717
22	Commercial travelers	398	2,353,379	13,425	99	592,932	2,748	197	1,269,720	7,835	5	27,005	60
23	Corporation officials: Secretaries, managers, cashiers, presidents, etc	2,574	24,334,560	273,381	385	4,593,519	96,190	868	11,202,131	144,519	160	16,725,204	1,534,942

[1] Occupations grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY OCCUPATION—TABLES FOR STATES AND TERRITORIES; *showing for each occupation the number of returns, net income and total tax*—Continued.

Classification No.	OCCUPATIONS.	CALIFORNIA.			COLORADO.			CONNECTICUT.			DELAWARE.		
		Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
24	Employees, all other: Superintendents, foremen, office employees, etc	1,325	$7,545,330	$34,296	229	$1,420,949	$9,651	639	$3,964,013	$22,107	154	$1,662,758	$13,955
25	Hotel proprietors and restaurateurs	158	1,296,937	12,090	21	153,078	1,109	54	457,173	4,647	15	142,172	1,386
26	Insurance agents and solicitors	269	1,921,639	15,602	78	474,289	3,377	249	2,168,218	20,216	18	310,709	7,912
27	Labor, skilled and unskilled	86	972,689	28,643	17	231,561	2,922	41	337,210	2,696	9	91,143	379
28	Lumbermen	68	721,450	7,396	18	192,896	495	25	511,946	6,820	1	(1)	(1)
29	Manufacturers	428	5,774,604	77,667	64	878,053	12,730	856	23,405,881	719,151	104	11,034,603	790,822
30	Merchants and dealers: Storekeepers, jobbers, commission merchants, etc	2,249	30,524,240	634,368	483	5,307,144	76,615	904	9,860,264	131,106	106	1,117,095	12,247
31	Mine owners and mine operators	150	4,845,384	204,871	106	2,673,218	127,716	6	110,886	1,037	2	(1)	(1)
32	Saloon keepers	88	476,269	2,744	1	(1)	(1)	37	247,438	2,136	4	33,192	309
33	Sportsmen and turfmen	9	58,302	466	1	(1)	(1)	6	25,113	60	.....	.....	.....
34	Theatrical business: Owners, managers, etc	86	935,268	11,440	7	52,084	111	5	60,256	802	2	(1)	(1)
35	All other business	719	8,745,191	151,786	178	1,656,695	20,550	434	4,882,624	94,453	80	1,470,856	76,035
36	Business not stated	420	5,434,199	121,143	115	1,543,897	19,777	302	6,910,728	342,019	60	1,070,292	17,335
37	Occupations grouped [1]	.....	.....	.....	.....	26,216	173	.....	.....	.....	.....	92,748	761
	Total	21,208	228,324,945	3,595,636	4,435	53,854,130	1,055,758	9,713	133,858,341	2,824,846	1,346	57,798,410	3,695,605

		DISTRICT OF COLUMBIA.			FLORIDA.			GEORGIA.			HAWAII.		
1	Accounting professions: Accountants, statisticians, actuaries, etc	35	$193,176	$944	13	$53,326	$116	30	$133,449	$417	45	$314,248	$1,503
2	Architects	16	93,419	442	5	21,483	38	3	21,451	.....	1	(1)	(1)
3	Artists: Painters, sculptors, etc	8	89,434	1,089	1	(1)	(1)	.....	.....	.....	.....	.....	.....
4	Authors, editors, reporters, etc	79	837,062	11,148	3	20,251	179	10	68,629	262	2	(1)	(1)
5	Clergymen	34	226,340	923	7	59,025	192	14	71,545	285	7	34,950	38
6	Engineers: Civil, mining, etc	86	1,127,757	34,306	17	133,177	1,403	18	121,558	506	27	183,445	1,047
7	Lawyers and judges	339	3,917,175	60,560	134	984,189	8,169	226	1,642,480	12,448	42	454,683	3,704
8	Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists	218	1,589,062	15,068	71	433,834	2,941	139	1,074,079	8,811	46	315,751	867

9	Public service: Civil	448	2,582,933	15,499	20	104,139	572	36	215,278	1,150	15	119,931	812
10	Public service: Military	2,509	12,927,148	64,101	35	145,940	449	47	213,508	753	13	168,755	479
11	Theatrical professions: Actors, singers, musicians, etc	5	34,823	341	.....	.....	.....	1	(1)	(1)	.....	.....	.....
12	Teachers: From kindergarten to university; also school and college officials	48	345,797	2,516	1	(1)	(1)	7	33,999	97	8	39,769	68
13	All other professions and occupations	70	411,302	1,912	2	(1)	(1)	13	118,362	1,212	13	114,028	1,396
14	Professions oroccupations not stated	87	501,501	2,471	58	400,796	2,768	163	1,481,171	9,667	65	1,013,550	17,027
15	Agriculturists: Farmers, stock raisers, orchardists, etc	15	285,269	9,077	87	710,624	5,491	123	1,006,326	7,972	46	2,265,547	91,626
16	Bankers	18	358,978	8,819	45	467,509	1,942	77	1,760,305	90,204	17	439,223	12,018
17	Real-estate brokers: Agents and salesmen	81	1,114,159	21,444	54	391,638	3,024	38	376,134	4,372	6	102,144	2,154
18	Stock and bond brokers	6	225,705	4,955	5	77,725	1,055	5	71,890	477	11	233,202	3,519
19	Insurance brokers	7	63,694	235	12	135,270	1,664	6	42,593	452	.....	.....	.....
20	Brokers: All other	18	175,614	1,981	39	729,439	30,091	102	1,175,827	15,105	7	104,270	913
21	Capitalists: Investors and speculators	1,532	29,233,058	663,872	374	5,255,050	195,467	478	5,151,668	45,927	306	8,536,091	152,938
22	Commercial travelers	26	158,644	774	18	94,023	341	85	478,219	2,236	14	93,936	335
23	Corporation officials: Secretaries, managers, cashiers, presidents, etc	249	2,371,659	22,434	178	1,282,247	6,363	465	4,088,001	26,999	150	2,073,602	24,369
24	Employees, all other: Superintendents, foremen, office employees, etc	198	1,203,849	7,422	63	334,305	1,047	194	1,018,417	2,857	76	505,593	1,999
25	Hotel proprietors and restaurateurs	30	302,843	3,399	16	132,286	1,225	8	55,158	415	5	72,888	240
26	Insurance agents and solicitors	29	174,827	1,042	27	166,679	1,154	117	770,148	5,384	5	20,755	.....
27	Labor, skilled and unskilled	11	52,788	160	4	23,869	167	10	83,780	617	14	77,305	285
28	Lumbermen	2	(1)	(1)	13	320,357	5,667	18	187,375	1,036	1	(1)	(1)
29	Manufacturers	29	579,634	13,970	67	958,897	12,274	154	2,085,817	22,827	5	21,978	9
30	Merchants and dealers: Storekeepers, jobbers, commission merchants, etc	286	3,392,636	56,229	243	2,394,353	20,628	513	5,615,498	66,584	86	1,012,260	12,721
31	Mine owners and mine operators	2	(1)	(1)	8	190,316	5,488	4	24,507	226	.....	.....	.....
32	Saloon keepers	30	250,386	2,671	4	25,631	212	2	(1)	(1)	11	79,785	307
33	Sportsmen and turfmen	2	(1)	(1)	1	(1)	(1)	2	(1)	(1)	.....	.....	.....
34	Theatrical business: Owners, managers, etc	7	56,687	368	2	(1)	(1)	6	43,376	286	2	(1)	(1)
35	All other business	121	1,144,590	16,689	70	550,502	4,949	152	2,047,712	32,729	53	586,842	7,220
36	Business not stated	127	1,262,099	21,385	82	745,929	7,275	178	1,684,461	15,535	45	1,321,342	28,470
37	Occupations grouped [1]	.....	50,573	398	.....	58,393	285	.....	29,944	214	.....	56,149	738
	Total	6,808	67,334,621	1,068,644	779	17,401,202	322,636	3,444	32,992,965	378,062	1,144	20,362,022	366,802

		IDAHO.			ILLINOIS.			INDIANA.			IOWA.		
1	Accounting professions: Accountants, statisticians, actuaries, etc	12	$64,068	$131	371	$2,169,016	$17,106	40	$218,465	$1,138	16	$57,605	$16
2	Architects	.....	.....	.....	128	1,304,380	19,111	16	113,881	744	14	92,288	540
3	Artists: Painters, sculptors, etc	.....	.....	.....	77	607,088	6,406	7	367,289	22,367	4	17,472	43
4	Authors, editors, reporters, etc	1	(1)	(1)	274	2,531,387	30,470	23	221,076	2,962	23	140,037	453
5	Clergymen	.....	.....	.....	79	508,967	3,371	23	348,733	8,845	16	75,968	286
6	Engineers: Civil, mining, etc	15	231,562	4,259	501	4,290,968	50,856	65	415,754	2,313	23	117,166	431
7	Lawyers and judges	49	435,699	4,506	1,675	18,537,866	300,666	411	2,979,601	21,404	476	3,176,211	21,228

[1] Occupations grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY OCCUPATION—TABLES FOR STATES AND TERRITORIES; *showing for each occupation the number of returns, net income, and total tax*—Continued.

Classification No.	OCCUPATIONS.	IDAHO.			ILLINOIS.			INDIANA.			IOWA.		
		Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
8	Medical profession: Physicians, surgeons, oculists, dentitst, nurses, and other medical specialists	58	$352,585	$4,131	1,578	$10,793,517	$88,585	320	$2,148,369	$15,103	620	$3,811,862	$27,661
9	Public service: Civil	11	61,799	279	139	1,408,424	19,931	56	467,193	6,837	60	362,866	2,058
10	Public service: Military				84	483,204	2,491	20	104,919	481	8	54,550	489
11	Theatrical profession: Actors, singers, musicians, etc				44	428,921	6,387	2	(1)	(1)	3	14,690	68
12	Teachers: From kindergarten to university; also school and college officials				249	1,443,661	7,885	23	132,946	603	16	75,395	183
13	All other professions and occupations	4	24,128	107	291	2,290,338	23,057	24	122,775	509	15	121,948	1,205
14	Professions or occupations not stated	24	161,084	460	582	5,158,848	82,215	244	2,155,374	21,936	130	842,036	2,785
15	Agriculturists: Farmers, stock raisers, orchardists, etc	107	1,136,871	13,544	1,442	10,900,680	143,430	309	2,212,027	15,548	1,287	7,047,456	53,180
16	Bankers	32	477,162	6,872	538	9,842,683	250,367	100	1,588,055	31,862	325	3,362,842	34,479
17	Real-estate brokers: Agents and salesmen	10	49,837	242	669	8,040,112	123,198	106	948,874	8,500	135	1,163,484	11,797
18	Stock and bond brokers				168	5,474,690	226,552	9	217,592	4,461	10	144,652	3,293
19	Insurance brokers	1	(1)	(1)	124	1,466,719	23,295	19	143,252	1,144	11	119,520	1,518
20	Brokers: All other	42	367,242	4,991	794	14,185,784	435,485	71	732,277	9,865	88	920,238	10,601
21	Capitalists: Investors and speculators	83	776,144	7,227	6,178	116,714,189	3,648,598	1,083	10,820,822	112,774	1,677	14,823,164	131,416
22	Commercial travelers	6	26,617	47	1,680	10,065,496	58,563	171	879,592	3,203	125	615,340	1,782
23	Corporation officials: Secretaries, managers, cashiers, presidents, etc	44	280,750	810	5,251	71,454,957	1,270,045	887	8,978,371	105,866	825	6,570,222	29,094
24	Employees, all other: Superintendents, foremen, office employees, etc	27	138,971	336	4,512	28,316,889	180,877	650	4,019,576	18,398	381	2,118,759	6,853
25	Hotel proprietors and restaurateurs	10	70,996	635	147	1,588,750	19,206	35	339,087	2,684	38	213,140	1,252
26	Insurance agents and solicitors	4	17,774	56	627	5,501,375	60,948	103	723,381	5,113	135	837,490	5,035
27	Labor: Skilled and unskilled	5	27,095	74	170	1,128,990	8,013	57	275,422	1,169	19	84,800	166
28	Lumbermen	12	123,390	1,080	33	380,000	4,098	9	102,916	432	36	622,534	6,798
29	Manufacturers	7	124,660	2,977	1,814	42,297,823	1,276,723	560	14,375,294	442,290	213	3,000,932	35,756
30	Merchants and dealers: Storekeepers, jobbers, commission merchants, etc	126	1,312,455	12,252	4,331	68,303,187	1,850,561	999	11,253,895	157,161	1,167	10,049,193	78,213
31	Mine owners and mine operators	13	1,254,368	71,898	150	2,822,523	62,149	44	1,681,498	64,065	15	170,902	629
32	Saloon keepers				143	1,008,768	8,554	19	93,474	357	1	(1)	(1)
33	Sportsmen and turfmen				21	187,354	2,409	9	50,174	252	5	21,716	71
34	Theatrical business: Owners, managers, etc				93	1,513,888	33,786	4	34,098	366	8	52,999	145

35	All other business	19	109,967	588	1,849	19,792,735	291,653	294	2,677,180	31,180	339	2,749,555	23,702
36	Business not stated	34	294,886	2,986	719	11,346,656	310,203	192	2,676,818	43,999	233	1,948,919	25,561
37	Occupations grouped [1]	.....	6,954	8	.....	.....	.....	.....	17,633	30	.....	6,923	58
	Total	756	7,927,064	140,496	37,525	484,290,833	10,947,250	7,004	74,637,683	1,165,961	8,497	65,604,874	518,845

		KANSAS.			KENTUCKY.			LOUISIANA.			MAINE.		
1	Accounting professions: Accountants, statisticians, actuaries, etc	9	$39,239	$87	29	$132,139	$477	44	$192,739	$536	21	$113,710	$262
2	Architects	.....	.....	.....	5	25,711	.....	17	134,608	1,323	4	27,039	212
3	Artists: Painters, sculptors, etc	1	(1)	(1)	2	(1)	(1)	3	31,197	403	5	18,462	11
4	Authors, editors, reporters, etc	17	261,210	6,190	19	183,165	1,070	11	55,316	230	14	225,112	3,873
5	Clergymen	8	40,190	176	24	126,479	457	10	57,254	362	14	77,201	266
6	Engineers: Civil, mining, etc	13	80,213	133	22	196,683	897	32	373,326	8,175	26	194,030	1,039
7	Lawyers and judges	181	1,208,295	7,420	241	1,845,185	13,556	241	2,186,045	23,185	145	1,192,010	8,880
8	Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists	224	1,431,590	10,289	180	1,110,519	8,430	253	1,540,345	9,640	158	952,034	5,409
9	Public service: Civil	49	269,838	1,471	50	294,858	1,876	43	265,783	1,908	30	206,562	1,392
10	Public service: Military	89	375,970	755	12	50,343	126	22	108,678	448	27	153,374	866
11	Theatrical profession: Actors, singers, musicians, etc	.....	.....	.....	2	(1)	(1)	1	(1)	(1)	2	(1)	(1)
12	Teachers: From kindergarten to university; also school and college officials	4	18,055	34	12	58,468	55	17	95,520	477	15	81,705	344
13	All other professions and occupations	10	48,129	195	9	107,248	1,399	34	188,661	754	13	101,397	776
14	Professions or occupations not stated	124	776,789	3,919	57	575,862	6,267	86	664,674	3,946	35	295,029	2,561
15	Agriculturists: Farmers, stock raisers, orchardists, etc	716	5,043,154	58,416	281	2,421,535	29,371	250	4,230,224	96,448	130	978,736	9,138
16	Bankers	236	2,823,389	61,388	51	562,103	4,689	51	654,633	6,984	23	233,010	1,805
17	Real-estate brokers: Agents and salesmen	82	716,685	7,617	28	311,773	2,964	42	299,664	2,404	29	337,324	3,412
18	Stock and bond brokers	3	33,042	323	19	368,752	6,778	32	693,105	16,127	17	163,158	1,471
19	Insurance brokers	4	124,569	3,827	14	94,982	647	14	110,270	987	13	92,070	490
20	Brokers: All other	83	753,900	7,746	52	653,263	5,576	195	3,026,298	56,133	21	182,703	1,678
21	Capitalists: Investors and speculators	625	5,410,576	59,119	519	7,786,287	95,386	612	7,660,113	108,358	726	10,748,528	170,106
22	Commercial travelers	74	367,815	1,425	105	626,958	3,048	120	695,546	3,720	37	208,091	944
23	Corporation officials: Secretaries, managers, cashiers, presidents, etc	298	2,626,401	19,606	500	5,295,878	40,844	476	4,839,610	54,241	284	2,862,113	29,362
24	Employees, all other: Superintendents, foremen, office employees, etc	124	824,781	3,199	234	1,269,638	4,004	325	2,049,226	17,927	185	1,233,990	5,289
25	Hotel proprietors and restaurateurs	11	74,672	702	13	78,339	265	14	169,733	2,381	30	244,091	1,957
26	Insurance agents and solicitors	64	324,292	1,148	84	588,329	4,873	99	659,436	4,395	58	444,888	3,288
27	Labor, skilled and unskilled	16	161,396	1,537	14	144,849	2,036	15	150,938	2,297	17	118,642	903
28	Lumbermen	26	395,533	4,055	24	275,395	1,683	63	1,490,792	35,022	31	325,707	11,210
29	Manufacturers	77	1,355,589	27,853	218	3,157,170	32,348	137	2,248,792	30,647	158	3,051,462	44,912
30	Merchants and dealers: Storekeepers, jobbers, commission merchants, etc	642	6,210,416	64,862	652	7,209,606	79,890	864	11,894,374	222,097	370	3,647,381	33,334
31	Mine owners and mine operators	82	3,456,439	143,768	54	932,739	21,309	9	258,605	5,153	5	327,711	11,610

[1] Occupations grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY OCCUPATION—TABLES FOR STATES AND TERRITORIES; *showing for each occupation the number of returns, net income, and total tax*—Continued.

Classification No.	OCCUPATIONS.	KANSAS.			KENTUCKY.			LOUISIANA.			MAINE.		
		Number of returns	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
32	Saloon keepers	.....	.....	.....	15	$95,119	$636	20	$150,776	$1,328	1	(1)	(1)
33	Sportsmen and turfmen	1	(1)	(1)	4	22,628	170	1	(1)	(1)	.....	.....	.....
34	Theatrical business: Owners, managers, etc	3	$19,120	$142	3	32,242	33	2	(1)	(1)	4	$28,422	$209
35	All other business	254	3,100,967	45,750	135	1,017,677	6,761	262	2,880,939	42,434	120	1,072,634	10,772
36	Business not stated	140	1,256,830	12,764	104	819,772	6,457	100	1,180,484	17,766	55	448,565	3,172
	Occupations grouped[1]	.....	9,381	27	.....	35,282	119	.....	36,929	457	.....	49,054	414
	Total	4,290	39,638,465	555,943	3,887	38,506,976	384,497	4,517	51,274,633	778,693	2,823	30,435,945	371,367

		MARYLAND.			MASSACHUSETTS.			MICHIGAN.			MINNESOTA.		
1	Accounting professions: Accountants, statisticians, actuaries, etc	65	$331,526	$1,371	402	$2,373,164	$13,826	98	$595,496	$2,641	51	$303,877	$1,300
2	Architects	25	148,533	819	178	1,759,114	16,059	58	562,309	8,460	25	258,756	2,773
3	Artists: Painters, sculptors, etc	10	148,522	1,500	73	618,477	5,070	12	153,668	2,394	8	36,922	106
4	Authors, editors, reporters, etc	28	192,759	945	187	1,854,657	21,908	54	685,191	6,816	64	545,079	4,227
5	Clergymen	35	218,581	1,630	177	1,299,233	7,642	44	240,669	1,653	24	134,908	704
6	Engineers: Civil, mining, etc	167	1,646,244	23,340	474	4,422,192	52,355	238	1,637,520	12,138	88	580,004	3,669
7	Lawyers and judges	427	4,348,835	79,446	1,386	18,125,317	297,148	437	5,221,136	61,566	383	3,632,259	43,464
8	Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists	366	2,846,250	28,798	1,412	10,171,436	96,931	589	4,274,979	34,655	485	4,549,596	101,884
9	Public service: Civil	130	834,000	6,161	162	1,345,627	11,836	63	379,324	1,812	53	384,627	2,692
10	Public service: Military	217	1,499,642	11,006	141	818,023	4,937	27	165,018	710	11	55,679	254
11	Theatrical profession: Actors, singers, musicians, etc	7	63,933	569	52	325,910	2,006	3	17,999	140	4	22,559	128
12	Teachers: From kindergarten to university; also school and college officials	83	597,819	4,185	540	3,804,495	25,630	31	201,115	457	28	137,889	375
13	All other professions and occupations	48	304,044	2,042	227	1,958,299	17,022	134	1,103,709	10,308	51	321,047	2,064
14	Professions or occupations not stated	171	1,295,479	12,366	454	4,606,486	71,089	242	2,380,126	29,388	180	2,234,676	50,197
15	Agriculturists: Farmers, stock raisers, orchardists, etc	112	1,382,886	34,953	189	2,711,742	45,026	94	1,201,636	17,393	89	673,557	4,206

16	Bankers	108	3,471,293	106,511	303	16,109,538	924,709	178	2,714,246	39,282	196	2,235,851	16,624
17	Real-estate brokers: Agents and salesmen	87	937,362	11,834	411	5,510,563	137,514	365	6,179,347	142,188	163	1,456,274	15,565
18	Stock and bond brokers	59	1,428,113	28,967	264	9,669,530	593,246	46	1,238,085	28,707	14	596,580	22,391
19	Insurance brokers	20	240,073	3,475	137	1,587,286	38,022	26	297,545	3,034	20	221,727	2,247
20	Brokers: All other	107	2,054,564	40,110	453	7,996,631	176,151	88	1,312,604	25,850	129	1,857,171	47,347
21	Capitalists: Investors and speculators	3,005	43,097,877	909,585	7,146	121,260,876	2,273,790	1,864	36,982,720	781,267	1,206	20,411,555	447,634
22	Commercial travelers	175	993,105	5,216	1,175	7,169,784	51,437	308	2,271,740	17,186	196	981,213	3,380
23	Corporation officials: Secretaries, managers, cashiers, presidents, etc	873	9,590,996	117,514	3,911	52,674,625	857,396	2,026	30,295,282	796,233	1,192	15,183,618	251,177
24	Employees, all other: Superintendents, foremen, office employees, etc	729	4,504,507	32,172	2,993	19,193,271	136,391	906	6,973,094	53,912	541	3,405,466	17,916
25	Hotel proprietors and restaurateurs	42	312,156	2,402	223	2,303,174	34,910	54	947,561	18,192	58	541,186	5,640
26	Insurance agents and solicitors	125	1,002,723	8,978	548	4,809,050	54,218	188	1,350,461	8,416	146	1,170,656	9,632
27	Labor, skilled and unskilled	32	174,958	1,003	142	919,498	5,421	76	477,863	1,840	41	484,186	7,944
28	Lumbermen	11	203,152	2,372	18	165,550	1,128	73	1,388,441	19,086	56	923,512	6,449
29	Manufacturers	469	8,271,401	167,990	2,098	54,394,258	1,592,361	775	19,836,484	649,250	291	5,640,286	85,962
30	Merchants and dealers: Storekeepers, jobbers, commission merchants, etc	1,153	19,454,022	616,624	3,848	74,892,236	2,303,869	1,319	17,110,959	261,717	1,026	14,039,698	213,750
31	Mine owners and mine operators	19	383,634	4,844	17	399,934	7,375	27	1,146,298	33,784	49	1,814,422	53,620
32	Saloon keepers	37	238,434	1,687	105	686,586	5,581	69	462,054	3,662	20	159,741	1,407
33	Sportsmen and turfmen	8	54,545	483	16	148,649	1,772	5	51,732	608	4	29,601	290
34	Theatrical business: Owners, managers, etc	10	109,671	1,270	34	904,546	31,906	17	294,264	1,871	14	99,092	310
35	All other business	349	4,036,791	61,420	1,452	17,806,404	369,279	504	6,699,730	138,789	350	4,270,184	55,714
36	Business not stated	365	4,590,621	71,935	943	19,496,601	607,724	410	5,682,699	125,277	300	3,807,930	70,240
	Total	674	121,009,054	2,405,523	32 291	474,292,762	10,892,685	11,448	162,533,104	3,340,682	7,556	93,201,384	1,553,282

		MISSISSIPPI.			MISSOURI.			MONTANA.			NEBRASKA.		
1	Accounting professions: Accountants, statisticians, actuaries, etc	4	$18,107	$48	110	$555,458	$2,302	20	$102,503	$345	21	$97,563	$317
2	Architects	.....	.....	.....	41	331,130	2,570	4	29,438	224	9	50,653	271
3	Artists: Painters, sculptors, etc	.....	.....	.....	14	69,267	144	.....	.....	.....	1	(1)	(1)
4	Authors, editors, reporters, etc	.....	.....	.....	57	492,241	5,171	10	64,627	271	21	192,453	1,268
5	Clergymen	2	(1)	(1)	44	215,370	845	4	18,315	62	10	57,095	360
6	Engineers: Civil, mining, etc	6	23,881	17	135	1,144,687	13,285	35	321,044	5,432	18	180,266	1,782
7	Lawyers and judges	91	675,093	5,247	604	6,195,945	96,825	111	1,007,766	9,952	244	1,870,710	20,836
8	Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists	46	254,167	1,540	576	4,069,017	34,323	132	1,037,601	9,372	254	1,876,485	19,590
9	Public service: Civil	21	142,372	1,001	73	444,720	3,074	17	102,652	775	24	140,299	858
10	Public service: Military	5	23,292	75	38	186,065	661	4	20,730	94	12	52,707	156
11	Theatrical profession: Actors, singers, musicians, etc	.....	.....	.....	8	55,635	474	.....	.....	.....	1	(1)	(1)
12	Teachers: From kindergarten to university; also school and college officials	2	(1)	(1)	49	263,841	1,008	3	(1)	(1)	10	63,086	248

[1] Occupations grouped to conceal the net income and identity of the tax payer where only one or two returns appear under a distribution.

TABLE 6a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY OCCUPATION—TABLES FOR STATES AND TERRITORIES; *showing for each occupation the number of returns, net income, and total tax*—Continued.

Classification No.	OCCUPATIONS.	MISSISSIPPI.			MISSOURI.			MONTANA.			NEBRASKA.		
		Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
13	All other professions and occupations	2	(1)	(1)	42	$2,028,081	$140,662	6	$40,531	$361	13	$67,727	$250
14	Professions or occupations not stated	47	$402,043	$2,582	198	1,611,087	12,624	50	473,778	3,899	81	788,261	6,481
15	Agriculturists: Farmers, stock raisers, orchardists, etc	356	3,993,439	74,728	244	1,791,827	15,239	136	1,710,889	45,679	571	3,443,149	20,977
16	Bankers	36	283,823	1,421	191	2,753,321	43,618	61	869,379	14,085	215	2,198,015	14,037
17	Real-estate brokers: Agents and salesmen	13	62,313	186	204	1,774,262	15,871	39	393,028	4,469	85	658,041	4,588
18	Stock and bond brokers	2	(1)	(1)	44	1,105,457	33,503	2	(1)	(1)	10	164,058	2,570
19	Insurance brokers	10	85,416	631	44	635,103	9,530	.....	.....	.....	6	78,355	1,063
20	Brokers: All other	26	278,119	3,726	302	4,754,206	101,253	53	500,550	5,282	126	1,076,791	8,857
21	Capitalists: Investors and speculators	130	1,018,281	7,324	2,234	32,327,397	550,341	210	3,515,519	71,843	735	7,668,678	95,948
22	Commercial travelers	24	123,223	353	553	2,925,033	10,745	19	115,597	632	77	367,283	1,081
23	Corporation officials: Secretaries, managers, cashiers, presidents, etc	122	772,186	2,195	2,021	24,588,572	347,856	129	1,043,609	5,750	362	3,483,857	29,189
24	Employees, all other: Superintendents, foremen, office employees, etc	20	97,857	244	1,579	10,291,254	78,814	103	654,335	3,076	217	1,247,385	3,418
25	Hotel proprietors and restaurateurs	3	25,031	252	53	562,531	5,856	25	248,853	2,716	28	264,701	2,260
26	Insurance agents and solicitors	18	93,968	172	267	1,885,181	12,760	20	102,220	328	93	617,624	4,743
27	Labor, skilled and unskilled	4	18,956	47	52	272,626	1,025	12	92,215	1,056	17	108,953	852
28	Lumbermen	61	791,828	10,030	31	438,921	3,460	12	92,433	493	27	325,975	5,483
29	Manufacturers	37	516,122	6,217	480	8,826,118	174,870	15	206,326	820	66	927,824	9,129
30	Merchants and dealers: Storekeepers, jobbers, commission merchants etc	340	4,114,428	66,324	1,726	23,818,117	480,626	339	3,729,713	45,941	643	6,206,107	76,264
31	Mine owners and mine operators	.....	.....	.....	110	2,445,401	66,608	18	511,258	15,272	6	66,469	386
32	Saloon keepers	.....	.....	.....	60	590,639	12,789	48	406,299	4,899	28	173,648	1,323
33	Sportsmen and turfmen	.....	.....	.....	21	134,651	1,047	.....	.....	.....	3	(1)	(1)
34	Theatrical business: Owners, managers, etc	2	(1)	(1)	12	100,901	570	5	36,185	181	2	(1)	(1)
35	All other business	38	266,615	1,922	566	5,395,918	59,387	63	528,120	3,809	180	1,345,967	7,082
36	Business not stated	72	673,612	8,121	173	1,989,323	33,591	96	1,188,641	33,776	70	660,140	5,859
	Occupations grouped[1]	.....	77,624	651	.....	.....	.....	.....	302,865	13,554	.....	39,282	252
	Total	1,440	14,831,796	195,054	12,956	147,069,303	2,373,327	1,801	19,467,019	304,448	4,286	36,559,607	347,778

		NEVADA.			NEW HAMPSHIRE.			NEW JERSEY.			NEW MEXICO.		
1	Accounting professions: Accountants, statisticians, actuaries, etc.	6	$29,192	$100	8	$43,393	$76	298	$1,820,031	$11,161	5	$40,621	$227
2	Architects				2	(1)	(1)	64	499,086	4,248			
3	Artists: Painters, sculptors, etc.				5	51,467	492	40	269,160	1,977			
4	Authors, editors, reporters, etc.	4	18,838	32	14	118,508	1,245	138	1,002,499	8,134	2	(1)	(1)
5	Clergymen	1	(1)	(1)	11	102,393	459	117	795,611	5,326	3	13,444	41
6	Engineers: Civil, mining, etc.	14	77,330	378	12	58,230	112	529	5,089,923	94,487	10	188,441	3,758
7	Lawyers and judges	31	255,726	2,036	82	774,068	5,443	884	10,000,014	145,254	48	345,892	2,435
8	Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists	27	141,928	622	91	556,969	2,456	882	5,912,712	41,519	46	270,304	1,830
9	Public service: Civil	8	69,698	436	21	110,627	482	100	659,321	5,107	8	47,992	261
10	Public service: Military	2	(1)	(1)	27	151,159	661	57	290,751	1,081	52	225,780	757
11	Theatrical profession: Actors, singers, musicians, etc.				1	(1)	(1)	30	261,986	2,979			
12	Teachers: From kindergarten to university; also school and college officials	1	(1)	(1)	38	198,981	475	186	1,284,692	7,884	1	(1)	(1)
13	All other professions and occupations	1	(1)	(1)	7	37,305	171	191	2,436,811	78,165	1	(1)	(1)
14	Professions or occupations not stated	7	67,257	26	19	168,521	1,140	266	2,349,052	37,399	36	264,629	1,712
15	Agriculturists: Farmers, stock raisers, orchardists, etc.	45	277,227	1,872	13	152,567	888	237	2,014,986	18,618	108	892,750	9,484
16	Bankers	7	83,677	480	15	257,201	3,422	191	7,134,610	376,147	22	310,951	1,972
17	Real-estate brokers: Agents and salesmen	1	(1)	(1)	9	132,721	2,609	268	2,306,081	22,531	4	45,945	423
18	Stock and bond brokers	2	(1)	(1)	6	178,136	5,727	139	4,484,903	151,750	1	(1)	(1)
19	Insurance brokers				8	76,138	711	83	890,362	10,265			
20	Brokers: All other	22	196,770	2,058	8	104,343	984	261	5,949,436	168,997	57	627,683	8,835
21	Capitalists: Investors and speculators	29	322,130	1,560	480	6,061,164	46,042	3,907	65,495,189	1,582,918	78	747,446	6,934
22	Commercial travelers	2	(1)	(1)	22	118,610	351	742	4,373,512	24,675	8	34,319	36
23	Corporation officials: Secretaries, managers, cashiers, presidents, etc.	41	368,942	1,972	159	1,460,673	7,597	2,499	33,022,335	598,781	56	609,534	7,921
24	Employees, all other: Superintendents, foremen, office employees, etc.	29	148,914	446	94	596,003	3,529	2,297	14,532,818	95,563	23	118,833	291
25	Hotel proprietors and restaurateurs	5	29,456	191	17	195,877	1,710	146	1,409,680	21,527	4	18,695	67
26	Insurance agents and solicitors	1	(1)	(1)	45	292,882	1,116	399	2,935,852	24,787	7	38,884	216
27	Labor, skilled and unskilled	4	22,108	142	12	68,128	409	141	830,675	4,492	1	(1)	(1)
28	Lumbermen	1	(1)	(1)	6	64,681	963	9	64,298	339	7	108,336	1,006
29	Manufacturers	3	23,495	53	166	4,081,637	129,269	1,235	30,751,451	1,062,570	2	(1)	(1)
30	Merchants and dealers: Storekeepers, jobbers, commission merchants, etc.	39	344,776	2,977	218	1,885,542	16,275	1,910	27,508,194	627,777	158	1,762,101	26,051
31	Mine owners and mine operators	8	115,738	1,983	1	(1)	(1)	26	667,583	15,075	10	133,347	1,600
32	Saloon keepers	1	(1)	(1)	2	(1)	(1)	33	203,879	1,728	4	31,753	315
33	Sportsmen and turfmen	1	(1)	(1)				9	69,944	615			
34	Theatrical business: Owners, managers, etc.	2	(1)	(1)	5	24,835	93	24	201,243	2,173			
35	All other business	13	79,959	205	67	754,436	13,057	884	9,843,057	154,030	17	160,754	1,660
36	Business not stated	6	56,600	729	44	604,818	9,662	479	6,707,143	135,152	34	344,128	3,782
	Occupations grouped[1]		70,014	207		75,529	547					104,170	2,321
	Total	364	2,799,775	18,505	1,735	19,557,542	258,173	19,701	254,068,880	5,545,231	813	7,486,732	83,935

[1] Occupations grouped to conceal the net income and identity of the tax payer where only one or two returns appear under a distribution.

TABLE 6a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY OCCUPATION—TABLES FOR STATES AND TERRITORIES; *showing for each occupation the number of returns, net income, and total tax*—Continued.

Classification No.	OCCUPATIONS.	NEW YORK.			NORTH CAROLINA.			NORTH DAKOTA.			OHIO.		
		Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
1	Accounting professions: Accountants, statisticians, actuaries, etc	1,147	$7,845,688	$70,674	7	$36,314	$41	1	(1)	(1)	174	$1,318,979	$21,769
2	Architects	382	4,391,877	55,285	2	(1)	(1)	2	(1)	(1)	55	622,832	8,462
3	Artists: Painters, sculptors, etc	365	4,041,133	67,268							31	170,774	908
4	Authors, editors, reporters, etc	888	8,604,773	119,927	5	31,322	130	1	(1)	(1)	95	1,149,381	18,488
5	Clergymen	356	2,666,948	19,246	12	56,952	149				68	362,600	1,541
6	Engineers: Civil, mining, etc	1,683	19,452,978	395,165	12	95,565	825	3	$35,655	$114	324	2,628,163	31,877
7	Lawyers and judges	4,547	77,216,969	2,090,974	164	1,066,613	6,014	56	401,819	2,562	1,051	12,074,911	186,734
8	Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists	3,630	28,015,155	252,064	96	631,058	4,360	121	777,236	6,303	975	6,677,381	47,241
9	Public service: Civil	320	2,458,637	21,481	39	265,721	2,146	17	129,131	895	113	807,845	4,936
10	Public service: Military	437	2,836,231	32,952	14	82,039	417	2	(1)	(1)	57	281,867	1,051
11	Theatrical profession: Actors, singers, musicians, etc	533	7,388,416	165,053							17	149,892	1,376
12	Teachers: From kindergarten to university; also school and college officials	673	4,845,419	36,901	5	28,379	171	2	(1)	(1)	90	584,879	2,776
13	All other professions and occupations	777	7,845,998	123,588	4	23,234	114	4	31,109	71	121	1,007,279	8,727
14	Professions or occupations not stated	1,005	11,793,641	205,615	134	1,389,686	8,559	50	341,786	1,525	335	3,402,220	27,932
15	Agriculturists: Farmers, stock raisers, orchardists, etc	589	7,691,449	166,016	92	753,213	5,403	108	703,415	4,241	272	2,202,217	18,136
16	Bankers	1,037	96,262,215	8,329,460	53	540,907	3,809	64	650,606	3,510	247	4,587,192	100,151
17	Real-estate brokers: Agents and salesmen	1,107	19,089,655	619,181	35	228,110	1,272	40	394,509	4,491	265	3,282,407	91,319
18	Stock and bond brokers	1,299	68,460,647	3,501,344	1	(1)	(1)	2	(1)	(1)	103	3,131,904	101,868
19	Insurance brokers	384	7,458,649	270,261	6	35,517	207	3	17,521	104	50	439,512	4,749
20	Brokers: All other	2,219	90,267,453	4,918,382	46	536,763	12,088	12	97,687	825	173	3,395,317	83,733
21	Capitalists: Investors and speculators	19,095	582,261,235	29,664,321	283	4,049,838	102,725	133	1,142,895	8,683	3,479	76,272,372	2,260,727
22	Commercial travelers	3,072	20,150,738	161,121	65	402,769	2,482	14	72,176	254	748	4,510,442	26,548
23	Corporation officials: Secretaries, managers, cashiers, presidents, etc	10,734	176,941,550	4,949,682	267	3,391,215	111,749	124	998,276	5,622	3,451	54,239,750	1,282,797
24	Employees, all other: Superintendents, foremen, office employees, etc	9,926	72,738,803	694,135	110	588,262	1,629	25	146,234	203	2,362	16,303,124	102,266
25	Hotel proprietors and restaurateurs	531	7,236,804	152,455	8	175,069	4,870	19	156,627	1,655	210	1,621,407	14,841
26	Insurance agents and solicitors	1,424	13,784,922	189,841	62	368,815	1,137	13	83,460	616	373	2,808,337	22,964
27	Labor, skilled and unskilled	369	2,580,353	26,425	4	17,982	73	7	43,283	288	232	1,431,053	8,084

28	Lumbermen	70	715,565	8,775	15	104,299	630	2	(1)	(1)	33	425,192	4,537
29	Manufacturers	6,087	149,771,032	5,139,856	180	3,495,299	83,617	7	62,315	482	1,688	51,041,395	2,013,845
30	Merchants and dealers: Storekeepers, jobbers, commission merchants, etc	11,113	254,485,877	8,902,405	321	3,663,130	72,222	223	1,799,217	12,649	2,673	34,295,913	662,461
31	Mine owners and mine operators	110	16,105,578	1,486,704	5	69,225	541	.....	.....	.....	118	3,188,476	88,973
32	Saloon keepers	113	702,193	5,007	.....	.....	.....	.....	.....	.....	93	573,828	3,593
33	Sportsmen and turfmen	45	504,555	9,264	2	(1)	(1)	.....	.....	.....	33	234,533	1,555
34	Theatrical business: Owners, managers, etc.	281	5,529,146	143,286	3	19,729	43	.....	.....	.....	35	339,530	2,715
35	All other business	3,940	63,522,719	1,863,567	81	801,318	7,836	50	420,395	3,721	930	10,438,303	149,362
36	Business not stated	2,867	77,169,650	3,112,840	71	1,849,934	125,561	71	570,022	5,189	697	12,821,304	313,264
37	Occupations grouped [1]	.....	.....	.....	.....	27,519	150	.....	143,681	2,341	.....	.....	.....
	Total	93,155	1,922,864,651	77,970,521	2,207	24,825,826	560,970	1,176	9,219,055	66,344	21,774	318,822,511	7,722,306

		OKLAHOMA.			OREGON.			PENNSYLVANIA.			RHODE ISLAND.		
1	Accounting professions: Accountants, statisticians, actuaries, etc	7	$31,677	$86	21	$122,521	$748	423	$2,636,533	$15,303	28	$153,923	$798
2	Architects	.....	.....	.....	7	79,574	498	143	1,409,927	18,789	15	138,603	933
3	Artists: Painters, sculptors, etc	.....	.....	.....	1	(1)	(1)	49	393,769	3,831	10	75,830	487
4	Authors, editors, reporters, etc	4	14,684	.....	16	67,868	205	160	2,213,056	59,709	8	54,219	391
5	Clergymen	4	18,107	49	9	43,921	227	213	1,318,668	6,855	17	156,664	1,107
6	Engineers: Civil, mining, etc	9	65,921	485	22	149,832	1,210	864	8,241,647	116,075	48	481,098	6,412
7	Lawyers and judges	200	2,428,761	35,554	169	1,120,546	8,500	1,852	21,893,297	313,459	132	1,280,668	11,584
8	Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists	84	485,847	2,809	174	1,092,296	7,606	2,011	14,031,984	108,735	156	1,057,515	6,433
9	Public service: Civil	27	177,173	1,121	28	151,213	962	176	1,402,102	13,996	12	64,926	329
10	Public service: Military	15	70,178	309	20	91,805	325	154	1,013,345	8,818	60	328,694	1,569
11	Theatrical profession: Actors, singers, musicians, etc	1	(1)	(1)	.....	.....	.....	32	234,990	1,858	4	31,659	10
12	Teachers: From kindergarten to university; also school and college officials	2	(1)	(1)	8	37,610	167	264	1,691,588	10,418	41	244,789	1,075
13	All other professions and occupations	14	150,837	1,084	5	20,514	38	242	3,596,019	93,956	23	232,115	3,540
14	Professions or occupations not stated	64	508,969	3,923	78	646,139	5,439	455	4,973,003	68,848	74	847,386	14,368
15	Agriculturists: Farmers, stock raisers, orchardists, etc	101	872,065	7,302	414	3,256,660	33,591	266	4,238,948	107,842	29	217,572	1,476
16	Bankers	116	1,122,738	5,307	42	425,657	2,582	415	20,977,376	1,427,083	34	333,391	2,634
17	Real-estate brokers: Agents and salesmen	44	659,989	15,583	30	207,009	1,071	457	4,692,975	77,713	60	537,574	4,170
18	Stock and bond brokers	4	60,621	1,013	6	165,635	5,535	213	6,560,638	232,185	26	1,050,607	44,450
19	Insurance brokers	7	35,873	119	2	(1)	(1)	83	1,098,985	24,187	11	89,516	768
20	Brokers: All other	68	832,956	11,030	73	993,793	30,606	368	6,530,310	159,138	51	881,234	18,214
21	Capitalists: Investors and speculators	380	6,436,369	202,763	449	4,741,687	57,430	8,637	174,001,954	4,976,178	981	23,909,725	685,842
22	Commercial travelers	37	205,748	920	44	209,032	497	799	4,937,323	32,238	121	767,966	4,457
23	Corporation officials: Secretaries, managers, cashiers, presidents, etc	145	1,141,799	7,232	319	2,545,270	18,291	4,860	73,335,454	1,796,694	367	5,006,618	99,943
24	Employees, all other: Superintendents, foremen, office employees, etc	116	700,912	2,569	133	692,447	2,405	3,948	27,219,144	187,767	251	1,479,787	7,253

[1] Occupations grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOME BY OCCUPATION—TABLE FOR STATES AND TERRITORIES; *showing for each occupation the number of returns, net income, and total tax*—Continued.

Classification No.	OCCUPATIONS.	OKLAHOMA.			OREGON.			PENNSYLVANIA.			RHODE ISLAND.		
		Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
25	Hotel proprietors and restaurateurs	9	$68,577	$307	16	$446,295	$27,719	444	$4,644,319	$106,599	14	$93,398	$809
26	Insurance agents and solicitors	41	392,871	5,314	54	299,696	1,300	655	5,822,823	63,642	76	605,468	5,582
27	Labor, skilled and unskilled	3	36,701	519	20	148,271	1,138	366	2,569,321	21,066	19	151,120	1,252
28	Lumbermen	6	55,200	734	44	391,208	3,309	74	1,230,664	15,565	9	69,908	359
29	Manufacturers	38	1,156,215	35,446	50	823,496	37,943	3,082	94,822,654	3,493,112	384	12,985,243	608,414
30	Merchants and dealers: Storekeepers, jobbers, commission merchants, etc	381	4,938,813	97,874	373	4,310,492	67,886	4,994	78,315,588	1,944,623	386	6,990,005	204,689
31	Mine owners and mine operators	402	41,292,280	3,846,798	8	107,573	1,051	488	17,585,253	671,955	.....	.....	.....
32	Saloon keepers	.....	.....	.....	.....	.....	.....	173	1,507,832	18,527	13	74,634	350
33	Sportsmen and turfmen	1	(1)	(1)	.....	.....	.....	22	165,820	1,609	.....	.....	.....
34	Theatrical business: Owners, managers, etc	6	50,666	333	1	(1)	(1)	63	1,014,332	24,787	3	67,064	1,182
35	All other business	108	1,519,047	36,566	104	1,002,610	11,544	1,717	27,267,816	940,407	206	2,101,928	22,508
36	Business not stated	95	1,249,121	24,383	60	545,574	7,053	1,127	19,654,534	449,172	76	2,696,316	151,716
37	Occupations grouped [1]	.....	30,747	265	.....	32,228	175	.....	.....	.....	.....	.....	.....
	Total	2,539	66,811,462	4,347,797	2,800	24,968,572	337,051	40,289	643,243,991	17,612,739	3,745	65,257,163	1,915,104

		SOUTH CAROLINA.			SOUTH DAKOTA.			TENNESSEE.			TEXAS.		
1	Accounting professions: Accountants, statisticians, actuaries, etc	5	$21,105	$57	2	(1)	(1)	29	$122,757	$309	68	$321,630	$1,024
2	Architects	3	44,299	737	1	(1)	(1)	11	55,362	291	19	114,845	872
3	Artists: Painters, sculptors, etc	.....	.....	.....	.....	.....	.....	.....	.....	.....	3	(1)	(1)
4	Authors, editors, reporters, etc	1	(1)	(1)	.....	.....	.....	13	81,156	416	31	168,189	417
5	Clergymen	8	45,176	150	1	(1)	(1)	34	183,377	531	24	99,769	179
6	Engineers: Civil, mining, etc	5	23,012	.....	5	$29,314	$217	35	272,790	2,047	53	288,933	1,461
7	Lawyers and judges	107	710,180	4,066	60	345,210	1,592	263	1,901,992	13,944	577	4,785,002	50,017
8	Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists	33	247,507	1,971	90	519,835	2,973	247	1,528,854	10,808	465	3,030,579	22,712
9	Public service: Civil	18	108,028	757	13	70,707	332	34	205,744	1,107	76	483,412	3,538
10	Public service: Military	24	123,525	461	3	12,276	26	18	82,857	177	429	1,949,768	6,150

11	Theatrical profession: Actors, singers, musicians, etc							1	(1)	(1)	2	(1)	(1)
12	Teachers: From kindergarten to university; also school and college officials	10	$74,240	$206				33	$166,240	$533	13	$91,655	$545
13	All other professions and occupations	4	24,090	145	2	(1)	(1)	15	81,574	537	59	345,264	1,928
14	Professions or occupations not stated	37	279,559	1,661	32	$173,452	$608	103	755,812	4,237	149	1,261,160	6,498
15	Agriculturists: Farmers, stock raisers, orchardists, etc	87	736,345	5,740	86	562,306	3,553	179	1,722,663	21,891	1,120	10,439,860	150,135
16	Bankers	29	329,582	1,745	76	559,427	1,517	67	675,322	3,744	235	3,279,530	51,037
17	Real-estate brokers: Agents and salesmen	8	73,381	867	33	305,991	3,307	60	461,366	3,040	144	1,380,154	15,786
18	Stock and bond brokers	6	93,669	1,146	3	73,643	749	5	45,737	313	11	319,304	8,931
19	Insurance brokers	2	(1)	(1)	2	(1)	(1)	24	228,044	1,962	29	202,814	1,700
20	Brokers: All other	43	353,240	3,309	9	73,290	583	101	1,069,684	12,374	232	12,939,921	1,236,639
21	Capitalists: Investors and speculators	175	1,656,983	19,702	137	1,179,367	8,594	563	5,937,699	74,259	1,858	22,295,572	441,627
22	Commercial travelers	17	96,005	341	10	52,356	180	139	649,260	1,877	190	1,003,447	4,687
23	Corporation officials: Secretaries, managers, cashiers, presidents, etc	175	1,417,646	6,475	87	729,767	4,062	596	5,167,264	35,153	926	8,833,087	83,328
24	Employees, all other: Superintendents, foremen, office employees, etc	55	259,873	538	30	259,159	1,614	253	1,317,872	4,146	564	3,097,703	11,987
25	Hotel proprietors and restaurateurs	6	33,089	297	6	38,266	196	13	129,237	1,164	49	411,551	3,131
26	Insurance agents and solicitors	28	156,606	715	22	126,134	681	80	476,177	2,618	125	1,061,020	14,231
27	Labor, skilled and unskilled	6	40,547	254	2	(1)	(1)	12	54,793	205	40	240,818	1,642
28	Lumbermen	8	54,769	275	6	81,019	252	52	588,533	4,985	41	602,851	8,391
29	Manufacturers	52	707,715	7,006	8	48,586	90	214	3,900,955	87,150	158	2,483,228	54,246
30	Merchants and dealers: Storekeepers, jobbers, commission merchants, etc	215	1,887,133	16,810	160	1,447,194	11,403	851	8,866,061	95,965	1,834	20,209,042	270,498
31	Mine owners and mine operators	1	(1)	(1)	3	40,622	253	15	248,680	2,355	89	2,221,718	38,523
32	Saloon keepers				6	64,120	693	1	(1)	(1)	70	538,118	5,170
33	Sportsmen and turfmen	1	(1)	(1)				1	(1)	(1)	3	(1)	(1)
34	Theatrical business: Owners, managers, etc							1	(1)	(1)	11	104,832	908
35	All other business	21	127,268	466	41	304,691	1,817	172	1,291,233	6,958	468	4,676,127	73,614
36	Business not stated	14	86,452	395	35	320,677	2,916	179	1,576,459	17,914	349	3,924,631	71,422
37	Occupations grouped [1]		71,923	906		56,843	355		21,221	68		72,503	723
	Total	1,204	9,882,947	77,198	971	7,474,252	48,563	4,414	39,867,675	413,078	10,514	113,278,037	2,643,697

		UTAH.			VERMONT.			VIRGINIA.			WASHINGTON.		
1	Accounting professions: Accountants, statisticians, actuaries, etc	18	$78,128	$100	3	$20,616	$178	44	$226,636	$943	33	$144,450	$348
2	Architects	1	(1)	(1)	1	(1)	(1)	11	172,760	3,160	12	78,814	651
3	Artists: Painters, sculptors, etc				1	(1)	(1)	1	(1)	(1)	1	(1)	(1)
4	Authors, editors, reporters, etc	1	(1)	(1)	7	38,670	126	13	226,910	5,531	15	77,822	369
5	Clergymen	9	43,325	61	3	19,617	60	34	152,909	336	14	73,435	344
6	Engineers: Civil, mining, etc	43	598,645	8,820	5	29,637	156	41	444,086	7,342	53	309,913	1,875
7	Lawyers and judges	84	797,659	7,757	51	413,971	2,236	292	2,277,359	19,730	262	1,703,301	12,640

[1] Occupations grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY OCCUPATION—TABLE FOR STATES AND TERRITORIES; *showing for each occupation the number of returns, net income, and total tax*—Continued.

Classification No.	OCCUPATIONS.	UTAH.			VERMONT.			VIRGINIA.			WASHINGTON.		
		Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
8	Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists	93	$573,434	$3,828	75	$419,820	$1,809	201	$1,361,472	$9,801	353	$1,952,720	$10,926
9	Public service: Civil	5	36,541	127	18	107,455	387	53	382,967	2,572	49	250,157	1,198
10	Public service: Military	1	(1)	(1)	17	91,142	388	109	521,074	1,747	90	422,765	1,317
11	Theatrical profession: Actors, singers, musicians, etc	2	(1)	(1)							7	52,729	576
12	Teachers: From kindergarten to university; also school and college officials	3	12,815	3	14	80,024	140	21	104,886	283	4	27,023	40
13	All other professions and occupations	11	78,273	583	5	38,322	379	26	222,000	2,101	7	40,039	168
14	Professions or occupations not stated	60	669,104	4,817	5	32,618	202	70	760,904	11,826	78	555,173	3,875
15	Agriculturists: Farmers, stock raisers, orchardists, etc	45	526,793	7,675	18	386,261	15,230	151	1,293,874	12,406	952	8,253,906	102,082
16	Bankers	17	266,335	1,804	20	305,582	3,541	51	875,460	12,137	107	1,108,280	7,850
17	Real estate brokers: Agents and salesmen	13	78,912	562	4	26,376	200	68	446,566	2,772	72	436,783	2,183
18	Stock and bond brokers	8	171,408	3,304	2	(1)	(1)	14	1,598,306	131,589	9	88,504	992
19	Insurance brokers	1	(1)	(1)	4	27,334	106	10	175,430	3,242	8	63,504	173
20	Brokers: All other	38	470,143	5,805	6	59,422	865	50	738,740	11,137	51	522,234	6,047
21	Capitalists: Investors and speculators	220	4,101,064	70,902	258	6,097,216	250,204	703	8,984,209	140,565	718	9,327,097	207,169
22	Commercial travelers	31	177,899	990	14	108,249	799	66	368,097	2,092	87	439,254	1,513
23	Corporation officials: Secretaries, managers, cashiers, presidents, etc	149	1,260,692	7,448	119	1,395,899	13,847	622	5,751,449	52,530	677	5,955,787	68,097
24	Employees, all other: Superintendents, foremen, office employees, etc	86	593,392	3,559	59	429,327	2,003	342	2,009,428	9,458	290	1,597,146	5,350
25	Hotel proprietors and restaurateurs	13	85,366	377	13	104,898	835	9	60,107	348	32	203,818	1,226
26	Insurance agents and solicitors	18	116,009	656	31	149,414	547	111	843,430	6,245	76	393,850	1,625
27	Labor, skilled and unskilled	9	45,676	125	7	35,424	133	8	51,195	389	28	171,148	698
28	Lumbermen	4	44,773	55	4	37,721	475	14	223,704	2,374	117	1,545,316	18,626
29	Manufacturers	7	130,749	1,086	111	1,368,786	16,318	133	2,268,728	38,049	125	1,917,927	33,218
30	Merchants and dealers: Storekeepers, jobbers, commission merchants, etc	123	1,554,563	13,157	160	1,758,302	23,710	603	6,298,349	67,363	561	6,611,011	198,135
31	Mine owners and mine operators	31	726,881	18,113	2	(1)	(1)	9	104,214	302	35	1,052,430	33,392
32	Saloon keepers	4	23,160	147				6	61,124	745	3	(1)	(1)
33	Sportsmen and turfmen				1	(1)	(1)	1	(1)	(1)	3	(1)	(1)
34	Theatrical business: Owners, managers, etc	2	(1)	(1)	2	(1)	(1)	5	24,637	91	13	252,659	4,516
35	All other business	47	506,259	2,267	26	396,109	6,911	192	2,073,945	24,636	234	2,444,622	31,781

36	Business not stated	62	464,107	3,305	34	264,730	2,177	106	1,099,861	9,369	184	1,590,354	17,312
37	Occupations grouped[1]	.....	49,101	255	.....	386,013	21,042	.....	11,648	93	.....	33,276	158
	Total	1,259	14,281,296	167,688	1,100	14,628,955	365,004	4,190	42,216,464	593,304	5,360	49,697,247	776,470

		WEST VIRGINIA.			WISCONSIN.			WYOMING.		
1	Accounting professions: Accountants, statisticians, actuaries, etc	14	$83,807	$254	60	$352,533	$2,201	1	(1)	(1)
2	Architects	3	14,325	51	28	196,715	1,828	2	(1)	(1)
3	Artists: Painters, sculptors, etc	1	(1)	(1)	3	(1)	(1)	.....	.....	.....
4	Authors, editors, reporters, etc	6	55,895	466	37	306,740	1,864	1	(1)	(1)
5	Clergymen	4	26,310	268	26	114,361	345	1	(1)	(1)
6	Engineers: Civil, mining, etc	28	194,736	987	95	666,735	4,584	3	$11,154	.....
7	Lawyers and judges	211	1,884,639	14,641	435	3,520,703	34,950	44	391,921	$4,377
8	Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists	146	1,001,857	5,361	461	2,908,891	19,608	30	166,133	914
9	Public service: Civil	15	150,022	1,179	64	343,060	1,762	10	111,315	625
10	Public service: Military	7	29,518	52	13	81,730	431	7	36,287	192
11	Theatrical profession: Actors, singers, musicians, etc	1	(1)	(1)	4	13,199	.....	.....	.....	.....
12	Teachers: From kindergarten to university: also school and college officials	3	11,207	.....	38	220,772	952	.....	.....	.....
13	All other professions and occupations	10	102,518	634	73	449,699	2,284	1	(1)	(1)
14	Professions or occupations not stated	101	1,157,372	17,321	179	1,222,795	6,136	20	98,396	210
15	Agriculturists: Farmers, stock raisers, orchardists etc	75	568,940	4,272	211	1,290,801	6,986	148	1,443,165	15,140
16	Bankers	41	812,158	10,780	131	1,607,563	29,285	21	274,032	1,870
17	Real-estate brokers: Agents and salesmen	32	277,880	2,450	90	516,218	2,428	10	109,961	1,358
18	Stock and bond brokers	9	805,158	51,628	13	208,918	3,444	2	(1)	(1)
19	Insurance brokers	7	89,767	1,312	18	112,001	630	1	(1)	(1)
20	Brokers: All other	21	198,145	1,407	71	613,304	5,451	46	668,412	9,360
21	Capitalists: Investors and speculators	435	5,242,601	43,164	1,307	20,404,522	427,037	85	890,712	10,991
22	Commercial travelers	48	281,228	1,109	198	1,142,973	6,215	.....	.....	.....
23	Corporation officials: Secretaries, managers, cashiers, presidents, etc	350	3,480,930	24,175	1,414	17,020,066	196,472	35	237,247	778
24	Employees, all other: Superintendents, foremen, office employees, etc	151	883,806	2,572	620	4,143,125	24,275	19	100,823	135
25	Hotel proprietors and restaurateurs	14	119,523	540	42	372,434	2,380	10	69,565	586
26	Insurance agents and solicitors	42	251,121	1,299	132	1,066,874	10,707	1	(1)	(1)
27	Labor, skilled and unskilled	26	228,066	2,309	62	387,167	1,815	2	(1)	(1)
28	Lumbermen	18	144,579	660	47	968,732	17,159	5	31,128	173
29	Manufacturers	101	2,378,594	57,143	571	10,758,722	210,554	2	(1)	(1)
30	Merchants and dealers: Storekeepers, jobbers, commission merchants, etc	291	3,446,247	51,052	1,238	11,059,650	111,997	87	878,370	7,783
31	Mine owners and mine operators	174	3,419,577	62,909	24	515,575	10,791	13	253,770	5,137
32	Saloon keepers	2	(1)	(1)	38	170,114	536	2	(1)	(1)
33	Sportsmen and turfmen	2	(1)	(1)	1	(1)	(1)	.....	.....	.....
34	Theatrical business: Owners, managers, etc	4	23,823	152	9	61,309	52	1	(1)	(1)
35	All other business	92	1,326,828	34,276	328	2,367,788	16,803	27	202,941	1,892
36	Business not stated	90	1,320,604	17,115	180	2,403,063	91,174	36	417,245	5,070
37	Occupations grouped[1]	.....	159,028	4,848	.....	25,743	121	.....	131,210	919
	Total	2,575	30,170,809	416,386	8,261	87,614,595	1,253,257	673	6,523,787	67,510

Occupations grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1916.]

States and Territories.	Accounting profession: Accountants, statisticians, actuaries, etc.			Architects.			Artists: Painters, sculptors, etc.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
Alabama	12	$64,020	$203	1	(1)	(1)			
Alaska	4	16,446	42						
Arizona	18	127,792	968						
Arkansas	7	30,626	44	2	(1)	(1)			
California	173	875,873	2,613	57	$431,908	$2,248	19	$153,217	$1,665
Colorado	49	340,127	2,623	11	68,831	352	6	31,484	124
Connecticut	109	631,731	2,308	30	240,952	1,262	23	197,745	1,973
Delaware	19	317,904	3,757	5	35,217	83	1	(1)	(1)
District of Columbia	35	193,176	944	16	93,419	442	8	89,434	1,089
Florida	13	53,326	116	5	21,483	38	1	(1)	(1)
Georgia	30	133,449	417	3	21,451				
Hawaii	45	314,248	1,503	1	(1)	(1)			
Idaho	12	64,068	131						
Illinois	371	2,169,016	17,106	128	1,304,380	19,111	77	607,088	6,406
Indiana	40	218,465	1,138	16	113,881	744	7	367,289	22,367
Iowa	16	57,605	16	14	92,288	540	4	17,472	43
Kansas	9	39,239	87				1	(1)	(1)
Kentucky	29	132,139	477	5	25,711		2	(1)	(1)
Louisiana	44	192,739	536	17	134,608	1,323	3	31,197	403
Maine	21	113,710	262	4	27,039	212	5	18,462	11
Maryland	65	331,526	1,371	25	148,533	819	10	148,522	1,500
Massachusetts	402	2,373,164	13,826	178	1,759,114	16,059	73	618,477	5,070
Michigan	98	595,496	2,641	58	562,309	8,460	12	153,668	2,394
Minnesota	51	303,877	1,300	25	258,756	2,773	8	36,922	106
Mississippi	4	18,107	48						
Missouri	110	555,458	2,302	41	331,130	2,570	14	69,267	144
Montana	20	102,503	345	4	29,438	224			
Nebraska	21	97,563	317	9	50,653	271	1	(1)	(1)
Nevada	6	29,192	100						
New Hampshire	8	43,393	76	2	(1)	(1)	5	51,467	492
New Jersey	298	1,820,031	11,161	64	499,086	4,248	40	269,160	1,977
New Mexico	5	40,621	227						
New York	1,147	7,845,688	70,674	382	4,391,877	55,285	365	4,041,133	67,268
North Carolina	7	36,314	41	2	(1)	(1)			
North Dakota	1	(1)	(1)	2	(1)	(1)			
Ohio	174	1,318,979	21,769	55	622,832	8,462	31	170,774	908
Oklahoma	7	31,677	86						
Oregon	21	122,521	748	7	79,574	498	1	(1)	(1)
Pennsylvania	423	2,636,533	15,303	143	1,409,927	18,789	49	393,769	3,831
Rhode Island	28	153,923	798	15	138,603	933	10	75,830	487
South Carolina	5	21,105	57	3	44,299	737			
South Dakota	2	(1)	(1)	1	(1)	(1)			
Tennessee	29	122,757	309	11	55,362	291			
Texas	68	321,630	1,024	19	114,845	872	3	30,317	264
Utah	18	78,128	100	1	(1)	(1)			
Vermont	3	20,616	178	1	(1)	(1)	1	(1)	(1)
Virginia	44	226,636	943	11	172,760	3,160	1	(1)	(1)
Washington	33	144,450	348	12	78,814	651	1	(1)	(1)
West Virginia	14	83,807	254	3	14,325	51	1	(1)	(1)
Wisconsin	60	352,533	2,201	28	196,715	1,828	3	18,335	121
Wyoming	1	(1)	(1)	2	(1)	(1)			
States grouped[1]		18,874	73		130,901	772		60,544	124
Total	4,229	25,932,801	183,911	1,419	13,701,121	154,108	786	7,651,573	118,767

[1] States grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1916.]

States and Territories.	Authors, editors, reporters, etc.			Clergymen.			Engineers: Civil, mining, etc.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
Alabama	10	$63,997	$33	5	$20,155	$17	22	$101,541	$177
Alaska	1	(1)	(1)	.....	.....	.....	8	47,846	342
Arizona	2	(1)	(1)	.....	.....	.....	42	571,933	9,291
Arkansas	5	38,892	44	2	(1)	(1)	5	26,004	127
California	109	813,989	6,616	56	278,865	812	329	2,716,995	24,434
Colorado	11	67,563	435	14	76,870	420	85	764,816	7,354
Connecticut	30	212,837	1,210	46	318,752	1,531	186	1,617,453	20,340
Delaware	4	30,126	199	3	19,568	6	49	617,529	3,158
District of Columbia	79	837,062	11,148	34	223,340	923	86	1,127,757	34,306
Florida	3	20,251	179	7	59,025	192	17	133,177	1,403
Georgia	10	68,629	262	14	71,545	285	18	121,558	506
Hawaii	2	(1)	(1)	7	34,950	38	27	183,445	1,047
Idaho	1	(1)	(1)	.....	.....	.....	15	231,562	4,259
Illinois	274	2,531,387	39,470	79	508,967	3,371	501	4,290,968	50,856
Indiana	23	221,076	2,962	23	348,733	8,845	65	415,754	2,313
Iowa	23	140,037	453	16	75,968	286	23	117,166	431
Kansas	17	261,210	6,190	8	40,190	176	13	80,213	133
Kentucky	19	183,165	1,070	24	126,479	457	22	196,683	897
Louisiana	11	55,316	230	10	57,254	362	32	373,326	8,175
Maine	14	225,112	3,873	14	77,201	266	26	194,030	1,037
Maryland	28	192,759	945	35	218,581	1,639	167	1,646,244	23,349
Massachusetts	187	1,854,657	21,908	177	1,299,233	7,642	474	4,422,192	52,350
Michigan	54	685,191	6,816	44	240,669	1,653	238	1,637,520	12,135
Minnesota	64	545,079	4,227	24	134,908	704	88	580,004	3,668
Mississippi	.....	.....	.....	2	(1)	(1)	6	23,881	19
Missouri	57	492,241	5,171	44	215,370	845	135	1,144,687	13,287
Montana	10	64,627	271	4	18,315	62	35	321,044	5,435
Nebraska	21	192,453	1,268	10	57,095	360	18	180,266	1,782
Nevada	4	18,838	32	1	(1)	(1)	14	77,330	372
New Hampshire	14	118,508	1,245	11	102,393	459	12	58,230	118
New Jersey	138	1,002,499	8,134	117	795,611	5,326	529	5,089,923	94,482
New Mexico	2	(1)	(1)	3	13,444	41	10	188,441	3,757
New York	888	8,604,773	119,927	356	2,666,948	19,246	1,683	19,452,978	395,168
North Carolina	5	31,322	130	12	56,952	149	12	95,565	825
North Dakota	1	(1)	(1)	.....	.....	.....	3	35,655	115
Ohio	95	1,149,381	18,488	68	362,600	1,541	324	2,628,163	31,874
Oklahoma	4	14,684	.....	4	18,107	49	9	65,921	485
Oregon	16	67,868	205	9	43,921	227	22	149,832	1,210
Pennsylvania	160	2,213,056	59,709	213	1,318,668	6,855	864	8,241,647	116,075
Rhode Island	8	54,219	391	17	156,664	1,107	48	481,098	6,412
South Carolina	1	(1)	(1)	8	45,176	150	5	23,012	.....
South Dakota	.....	.....	.....	1	(1)	(1)	5	29,314	217
Tennessee	13	81,156	416	34	183,377	531	35	272,790	2,047
Texas	31	168,189	417	24	99,769	179	53	288,933	1,461
Utah	1	(1)	(1)	9	43,325	61	43	598,645	8,820
Vermont	7	38,670	126	3	19,617	60	5	29,637	156
Virginia	13	226,910	5,531	34	152,909	336	41	444,086	7,342
Washington	15	77,822	369	14	73,435	344	53	309,913	1,875
West Virginia	6	55,895	466	4	26,310	268	28	194,736	987
Wisconsin	37	306,740	1,864	26	114,361	345	95	666,735	4,584
Wyoming	1	(1)	(1)	1	(1)	(1)	3	11,154	.....
States grouped [1]	.....	49,582	88	.....	50,273	403	.....	.....	.....
Total	2,529	24,077,768	323,518	1,671	10,868,893	68,560	6,628	63,319,332	960,993

[1] States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

States and Territories.	Lawyers and judges.			Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists.			Public service: Civil.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
Alabama	142	$1,084,637	$8,891	83	$637,928	$5,552	31	$240,682	$1,678
Alaska	15	91,450	673	7	44,179	333	12	58,644	259
Arizona	50	510,361	5,958	53	431,581	3,789	6	41,341	377
Arkansas	139	904,312	5,804	104	597,836	3,478	22	125,340	658
California	877	8,749,666	113,645	1,111	7,421,823	53,218	118	651,890	3,634
Colorado	234	2,205,374	25,057	276	2,030,687	17,438	33	225,268	2,190
Connecticut	304	3,005,281	29,757	442	3,380,684	29,496	33	243,805	1,551
Delaware	64	1,330,500	23,375	60	1,038,127	46,624	13	113,298	649
District of Columbia	339	3,917,175	60,560	218	1,589,062	15,068	448	2,582,933	15,499
Florida	134	984,189	8,169	71	433,834	2,941	20	104,139	572
Georgia	226	1,642,480	12,448	139	1,074,079	8,811	36	215,278	1,150
Hawaii	42	454,683	3,704	46	315,751	867	15	119,931	812
Idaho	49	435,699	4,506	58	352,585	4,131	11	61,799	279
Illinois	1,675	18,537,866	300,666	1,578	10,793,517	88,585	139	1,408,424	19,931
Indiana	411	2,979,601	21,404	320	2,148,369	15,103	56	467,193	6,837
Iowa	476	3,176,211	21,228	620	3,811,862	27,661	60	362,866	2,058
Kansas	181	1,208,295	7,420	224	1,431,590	10,289	49	269,838	1,471
Kentucky	241	1,845,185	13,556	180	1,110,519	8,430	50	294,858	1,876
Louisiana	241	2,186,045	23,185	253	1,540,345	9,640	43	265,783	1,908
Maine	145	1,192,010	8,880	158	952,034	5,409	30	206,562	1,392
Maryland	427	4,348,835	79,446	366	2,846,250	28,798	130	834,000	6,161
Massachusetts	1,386	18,125,317	297,148	1,412	10,171,436	96,931	162	1,345,627	11,836
Michigan	437	5,221,136	61,566	589	4,274,979	34,655	63	379,324	1,812
Minnesota	383	3,632,259	43,464	485	4,549,596	101,884	53	384,627	2,692
Mississippi	91	675,093	5,247	46	254,167	1,540	21	142,372	1,001
Missouri	604	6,195,945	96,825	576	4,069,017	34,323	73	444,720	3,074
Montana	111	1,007,766	9,952	132	1,037,601	9,372	17	102,652	775
Nebraska	244	1,870,710	20,836	254	1,876,485	19,590	24	140,299	858
Nevada	31	255,726	2,036	27	141,928	622	8	69,698	436
New Hampshire	82	774,068	5,443	91	556,969	2,456	21	110,627	482
New Jersey	884	10,000,014	145,254	882	5,912,712	41,519	100	659,321	5,107
New Mexico	48	345,892	2,435	46	270,304	1,830	8	47,992	261
New York	4,547	77,246,969	2,090,974	3,630	28,015,155	252,064	320	2,458,637	21,481
North Carolina	164	1,066,613	6,014	96	631,058	4,360	39	265,721	2,146
North Dakota	56	401,819	2,562	121	777,236	6,303	17	129,131	895
Ohio	1,054	12,074,911	186,734	975	6,677,381	47,241	113	807,845	4,936
Oklahoma	200	2,428,761	35,554	84	485,847	2,809	27	177,173	1,121
Oregon	169	1,120,546	8,500	174	1,092,296	7,606	28	151,213	962
Pennsylvania	1,852	21,893,297	313,459	2,011	14,031,984	108,735	176	1,402,102	13,996
Rhode Island	132	1,280,668	11,584	156	1,057,515	6,433	12	64,926	329
South Carolina	107	710,180	4,066	33	247,507	1,971	18	108,028	757
South Dakota	60	345,210	1,592	90	519,835	2,973	13	70,707	332
Tennessee	263	1,901,992	13,944	247	1,528,854	10,808	34	205,744	1,107
Texas	577	4,785,002	50,017	465	3,030,579	22,712	76	483,412	3,538
Utah	84	797,659	7,757	93	573,434	3,828	5	36,541	127
Vermont	51	413,971	2,236	75	419,820	1,809	18	107,455	387
Virginia	292	2,277,359	19,730	201	1,361,472	9,801	53	382,967	2,572
Washington	262	1,703,301	12,640	353	1,952,720	10,926	49	250,157	1,198
West Virginia	211	1,884,639	14,641	146	1,001,857	5,361	15	150,022	1,179
Wisconsin	435	3,520,703	34,950	461	2,908,891	19,608	64	343,060	1,762
Wyoming	44	391,921	4,377	30	166,133	914	10	111,315	625
Total	21,273	245,139,302	4,289,869	20,348	143,577,410	1,256,645	2,992	20,427,287	158,726

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

States and Territories.	Public service: Military.			Theatrical profession: Actors, singers, musicians, etc.			Teachers: From kindergarten to university; also school and college officials.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
Alabama	6	$34,523	$180	1	(1)	(1)	6	$27,214	$105
Alaska	4	17,419	30						
Arizona	54	239,335	698				1	(1)	(1)
Arkansas	8	38,118	148				1	(1)	(1)
California	353	1,731,914	6,285	129	$1,508,557	$48,173	96	560,302	2,690
Colorado	33	147,924	332	2	(1)	(1)	8	84,254	946
Connecticut	54	303,523	1,423	12	293,110	9,388	201	1,454,587	7,225
Delaware	11	100,050	996				10	44,222	32
District of Columbia	2,509	12,927,148	64,101	5	34,823	341	48	345,797	2,516
Florida	35	145,940	449				1	(1)	(1)
Georgia	47	213,508	753	1	(1)	(1)	7	33,999	97
Hawaii	13	168,755	479				8	39,769	68
Idaho									
Illinois	84	483,204	2,491	44	428,921	6,387	249	1,443,661	7,885
Indiana	20	104,919	481	2	(1)	(1)	23	132,946	603
Iowa	8	54,550	489	3	14,690	68	16	75,395	183
Kansas	89	375,970	755				4	18,055	34
Kentucky	12	50,343	126	2	(1)	(1)	12	58,468	55
Louisiana	22	108,678	448	1	(1)	(1)	17	95,520	477
Maine	27	153,374	866	2	(1)	(1)	15	81,705	344
Maryland	217	1,499,642	11,006	7	63,933	569	83	597,819	4,185
Massachusetts	141	818,023	4,937	52	325,910	2,006	540	3,804,495	25,630
Michigan	27	165,018	710	3	17,999	140	31	201,115	457
Minnesota	11	55,679	254	4	22,559	128	28	137,889	375
Mississippi	5	23,292	75				2	(1)	(1)
Missouri	38	186,065	661	8	55,635	474	49	263,841	1,008
Montana	4	20,730	94				3	16,286	16
Nebraska	12	52,707	156	1	(1)	(1)	10	63,086	248
Nevada	2	(1)	(1)				1	(1)	(1)
New Hampshire	27	151,159	661	1	(1)	(1)	38	198,981	475
New Jersey	57	290,751	1,081	30	261,986	2,979	186	1,284,692	7,884
New Mexico	52	225,780	757				1	(1)	(1)
New York	437	2,836,231	32,952	533	7,388,416	165,053	673	4,845,419	36,901
North Carolina	14	82,039	417				5	28,379	171
North Dakota	2	(1)	(1)				2	(1)	(1)
Ohio	57	281,867	1,051	17	149,892	1,376	90	584,879	2,776
Oklahoma	15	70,178	309	1	(1)	(1)	2	(1)	(1)
Oregon	20	91,805	325				8	37,610	167
Pennsylvania	154	1,013,345	8,818	32	234,990	1,858	264	1,691,588	10,418
Rhode Island	60	328,694	1,569	4	31,659	10	41	244,789	1,075
South Carolina	24	123,525	461				10	74,240	206
South Dakota	3	12,276	26						
Tennessee	18	82,857	177	1	(1)	(1)	33	166,240	533
Texas	429	1,949,768	6,150	2	(1)	(1)	13	91,655	545
Utah	1	(1)	(1)	2	(1)	(1)	3	12,815	3
Vermont	17	91,142	388				14	80,024	140
Virginia	109	521,074	1,747				21	104,886	283
Washington	90	422,765	1,317	7	52,729	576	4	27,023	40
West Virginia	7	29,518	52	1	(1)		3	11,207	
Wisconsin	13	81,730	431	4	13,199		38	220,772	952
Wyoming	7	36,287	192						
States grouped[1]		22,767	77		229,919	3,328		60,127	213
Total	5,459	28,965,909	158,381	914	11,128,927	242,854	2,919	19,345,751	117,961

[1] States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES.—Con.

States and Territories.	All other professions and occupations.			Professions or occupations not stated.			Agriculturists: stock raisers, orchardists, etc.		Farmers,
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns	Net income.	Income tax, normal and additional.
Alabama	7	$56,370	$603	79	$579,851	$3,190	40	$375,840	$3,89
Alaska	1	(1)	(1)	12	48,577	66	3	24,387	242
Arizona	8	50,676	190	29	339,907	3,861	96	1,119,612	14,193
Arkansas	2	(1)	(1)	56	384,640	1,709	270	2,151,914	22,269
California	194	1,563,615	22,330	297	2,061,906	13,668	1,659	15,827,975	219,170
Colorado	21	236,886	3,244	147	1,312,355	10,716	424	3,546,792	34,907
Connecticut	32	202,723	725	269	2,526,658	21,411	67	815,197	9,143
Delaware	24	229,222	979	26	247,507	1,424	18	135,158	702
District of Columbia	70	411,302	1,912	87	501,501	2,471	15	285,269	9,077
Florida	2	(1)	(1)	58	400,796	2,768	87	710,624	5,491
Georgia	13	118,362	1,212	163	1,481,171	9,667	123	1,006,326	7,972
Hawaii	13	114,028	1,396	65	1,013,550	17,027	46	2,265,547	91,626
Idaho	4	24,128	107	24	161,084	460	107	1,136,871	13,544
Illinois	291	2,290,338	23,057	582	5,158,848	82,215	1,442	10,900,680	143,430
Indiana	24	122,775	509	244	2,155,374	21,936	309	2,212,027	15,548
Iowa	15	121,948	1,205	130	842,036	2,785	1,287	7,047,456	53,180
Kansas	10	48,129	195	124	776,789	3,919	716	5,043,154	58,416
Kentucky	9	107,248	1,399	57	575,862	6,267	281	2,421,535	29,371
Louisiana	34	188,661	754	86	664,674	3,946	250	4,230,224	96,448
Maine	13	101,397	776	35	295,029	2,561	130	978,736	9,138
Maryland	48	304,044	2,042	171	1,295,479	12,366	112	1,382,886	34,953
Massachusetts	227	1,958,299	17,022	454	4,606,486	71,089	189	2,711,742	45,026
Michigan	134	1,103,709	10,308	242	2,380,126	29,388	94	1,201,636	17,393
Minnesota	51	321,047	2,064	180	2,234,676	50,197	89	673,557	4,206
Mississippi	2	(1)	(1)	47	402,043	2,582	256	3,993,439	74,728
Missouri	42	2,028,081	140,662	198	1,611,087	12,624	244	1,791,827	15,239
Montana	6	40,531	361	50	473,778	3,899	136	1,710,889	45,679
Nebraska	13	67,727	250	81	788,261	6,481	571	3,443,149	20,977
Nevada	1	(1)	(1)	7	67,257	26	45	277,227	1,872
New Hampshire	7	37,305	171	19	168,521	1,140	13	152,567	888
New Jersey	191	2,436,811	78,165	266	2,349,052	37,399	237	2,014,986	18,618
New Mexico	1	(1)	(1)	36	264,629	1,712	108	892,750	9,484
New York	777	7,845,998	123,588	1,005	11,793,641	205,615	589	7,691,449	166,016
North Carolina	4	23,234	114	134	1,389,686	8,559	92	753,213	5,403
North Dakota	4	31,109	71	50	341,786	1,525	108	703,415	4,241
Ohio	121	1,007,279	8,727	335	3,402,220	27,932	272	2,202,217	18,136
Oklahoma	14	150,837	1,084	64	508,969	3,923	101	872,065	7,302
Oregon	5	20,514	38	78	646,139	5,439	414	3,256,660	33,591
Pennsylvania	242	3,596,019	93,956	455	4,973,003	68,848	266	4,238,948	107,842
Rhode Island	23	232,115	3,540	74	847,386	14,368	29	217,572	1,476
South Carolina	4	24,090	145	37	279,559	1,661	87	736,345	5,740
South Dakota	2	(1)	(1)	32	173,452	668	86	562,306	3,553
Tennessee	15	81,574	537	103	755,812	4,237	179	1,722,663	21,891
Texas	59	345,264	1,928	149	1,261,160	6,498	1,120	10,439,860	150,135
Utah	11	78,273	583	60	669,104	4,817	45	526,793	7,675
Vermont	5	38,322	379	5	32,618	202	18	386,261	15,230
Virginia	26	222,000	2,101	70	760,904	11,826	151	1,293,874	12,406
Washington	7	40,039	168	78	555,173	3,875	952	8,253,906	102,082
West Virginia	10	102,518	634	101	1,157,372	17,321	75	568,940	4,272
Wisconsin	73	449,699	2,284	179	1,222,795	6,136	211	1,290,801	6,986
Wyoming	1	(1)	(1)	20	98,396	210	148	1,443,165	15,140
States grouped[1]	.....	63,334	382	.....	.....	.....	.....	.....	.....
Total	2,913	28,637,580	551,897	7,350	69,038,685	834,570	14,407	129,642,432	1,815,945

[1] States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES.—Con.

States and Territories.	Bankers.			Real-estate brokers: Agents and salesmen.			Stock and bond brokers.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
Alabama	65	$817,701	$13,413	51	$338,134	$2,204	7	$144,290	$1,728
Alaska	4	70,426	412	4	(1)	(1)	.....	.....	.....
Arizona	17	385,251	6,759	11	180,271	2,527	2	(1)	(1)
Arkansas	57	484,385	2,648	30	211,572	1,616	4	58,087	322
California	249	4,474,955	129,857	341	3,203,026	30,957	105	2,003,768	33,396
Colorado	113	2,100,215	41,675	70	569,886	3,933	43	1,111,020	19,176
Connecticut	160	1,949,991	27,111	127	1,084,126	9,201	65	2,693,606	93,326
Delaware	14	702,059	20,631	11	121,595	1,892	3	221,892	9,434
District of Columbia	18	358,978	8,819	81	1,114,159	21,444	6	225,705	4,955
Florida	45	467,509	1,942	54	391,638	3,024	5	77,725	1,055
Georgia	77	1,760,305	90,204	38	376,134	4,372	5	71,890	477
Hawaii	17	439,223	12,018	6	102,144	2,154	11	233,202	3,519
Idaho	32	477,162	6,872	10	49,837	242	.....	.....	.....
Illinois	538	9,842,683	250,367	669	8,040,112	123,198	168	5,474,690	226,552
Indiana	100	1,588,055	31,862	106	948,874	8,500	9	217,592	4,461
Iowa	325	3,362,842	34,479	135	1,163,484	11,797	10	144,652	3,293
Kansas	236	2,823,389	61,388	82	716,685	7,617	3	33,042	323
Kentucky	51	562,103	4,689	28	311,773	2,964	19	368,752	6,778
Louisiana	51	654,633	6,984	42	299,664	2,404	32	693,105	16,127
Maine	23	233,010	1,805	29	337,324	3,412	17	163,158	1,471
Maryland	108	3,471,293	106,511	87	937,362	11,834	59	1,428,113	28,967
Massachusetts	303	16,109,538	924,709	411	5,510,563	137,514	264	9,669,530	593,246
Michigan	178	2,714,246	39,282	365	6,179,347	142,188	46	1,238,085	28,707
Minnesota	196	,235,851	16,624	163	1,456,274	15,565	14	596,580	22,391
Mississippi	36	283,823	1,421	13	62,313	186	2	(1)	(1)
Missouri	191	2,753,321	43,618	204	1,774,262	15,871	44	1,105,457	33,503
Montana	61	869,379	14,085	39	393,028	4,469	2	(1)	(1)
Nebraska	215	2,198,015	14,037	85	658,041	4,588	10	164,058	2,570
Nevada	7	83,677	480	1	(1)	(1)	2	(1)	(1)
New Hampshire	15	257,201	3,422	9	132,721	2,609	6	178,136	5,727
New Jersey	191	7,134,610	376,147	268	2,306,081	22,531	139	4,484,903	151,750
New Mexico	22	310,951	1,972	4	45,945	423	1	(1)	(1)
New York	1,037	96,262,215	8,329,460	1,107	19,089,655	619,181	1,299	68,460,647	3,501,344
North Carolina	53	540,907	3,809	35	228,110	1,272	1	(1)	(1)
North Dakota	64	650,606	3,510	40	394,509	4,491	2	(1)	(1)
Ohio	247	4,587,192	100,151	265	3,282,407	91,319	103	3,131,904	101,868
Oklahoma	116	1,122,738	5,307	44	659,989	15,583	4	60,621	1,013
Oregon	42	425,657	2,582	30	207,009	1,071	6	165,635	5,535
Pennsylvania	415	20,977,376	1,427,083	457	4,692,975	77,713	213	6,560,638	232,185
Rhode Island	34	333,391	2,634	60	537,574	4,170	26	1,050,607	44,450
South Carolina	29	329,582	1,745	8	73,381	867	6	93,669	1,146
South Dakota	76	559,427	1,517	33	305,991	3,307	3	73,643	749
Tennessee	67	675,322	3,744	60	461,366	3,040	5	45,737	313
Texas	235	3,279,530	51,037	144	1,380,154	15,786	11	319,304	8,931
Utah	17	266,335	1,804	13	78,912	562	8	171,408	3,304
Vermont	20	305,582	3,541	4	(1)	(1)	2	(1)	(1)
Virginia	51	875,460	12,137	68	446,566	2,772	14	1,598,306	131,589
Washington	107	1,108,280	7,850	72	436,783	2,183	9	88,504	992
West Virginia	41	812,158	10,780	32	277,880	2,450	9	805,158	51,628
Wisconsin	131	1,607,563	29,285	90	516,218	2,428	13	208,918	3,444
Wyoming	21	274,032	1,870	10	109,961	1,358	2	(1)	(1)
States grouped [1]	.....	.....	.....	.....	61,062	499	.....	789,562	37,186
Total	6,518	206,970,133	12,296,089	6,146	72,256,877	1,451,288	2,839	116,425,299	5,418,931

[1] States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

States and Territories.	Insurance brokers.			Brokers: All other.			Capitalists: Investors and speculators.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
Alabama	22	$159,794	$963	63	$574,173	$5,263	287	$2,771,045	$30,865
Alaska	.....	.....	.....	1	(1)	(1)	10	83,881	434
Arizona	.....	.....	.....	33	372,521	4,106	109	1,868,064	50,674
Arkansas	17	187,401	4,164	55	453,451	4,975	342	2,709,615	20,805
California	94	770,016	7,346	277	4,119,570	82,325	5,538	72,465,574	1,201,236
Colorado	10	67,324	535	132	3,844,103	199,437	911	15,225,820	309,700
Connecticut	38	416,429	4,424	80	1,889,693	63,023	2,782	44,965,857	989,414
Delaware	2	(1)	(1)	16	336,038	7,804	273	18,380,521	1,117,717
District of Columbia	7	63,694	235	18	175,614	1,981	1,532	29,233,058	663,872
Florida	12	135,270	1,664	39	729,439	30,091	374	5,255,050	195,467
Georgia	6	42,593	452	102	1,175,827	15,105	478	5,151,668	45,927
Hawaii	.....	.....	.....	7	104,270	913	306	8,536,091	152,938
Idaho	1	(1)	(1)	42	367,242	4,991	83	776,144	7,227
Illinois	124	1,466,719	23,295	794	14,185,784	435,485	6,178	116,714,189	3,648,598
Indiana	19	143,252	1,144	71	732,277	9,865	1,083	10,820,822	112,774
Iowa	11	119,520	1,518	88	920,238	10,601	1,677	14,823,164	131,416
Kansas	4	124,569	3,827	83	753,900	7,746	625	5,410,576	59,119
Kentucky	14	94,982	647	52	653,263	5,576	619	7,786,287	95,386
Louisiana	14	110,270	987	195	3,026,298	56,133	612	7,660,113	108,358
Maine	13	92,070	490	21	182,703	1,678	726	10,748,528	170,106
Maryland	20	240,073	3,475	107	2,054,564	40,110	3,005	43,097,877	909,585
Massachusetts	137	1,587,286	38,022	453	7,996,631	176,157	7,146	121,260,876	2,273,790
Michigan	26	297,545	3,034	88	1,312,604	25,850	1,864	36,982,720	781,267
Minnesota	20	221,727	2,247	129	1,857,171	47,347	1,206	20,411,555	447,634
Mississippi	10	85,416	631	26	278,119	3,726	130	1,018,281	7,324
Missouri	44	635,103	9,530	302	4,754,206	101,253	2,234	32,327,397	550,341
Montana	.....	.....	.....	53	500,550	5,282	210	3,515,519	71,843
Nebraska	6	78,355	1,063	126	1,076,791	8,857	735	7,668,678	95,948
Nevada	.....	.....	.....	22	196,770	2,058	29	322,130	1,560
New Hampshire	8	76,138	711	8	104,343	984	480	6,061,164	46,042
New Jersey	83	890,362	10,265	261	5,949,436	168,997	3,907	65,495,189	1,582,918
New Mexico	.....	.....	.....	57	627,683	8,835	78	747,446	6,934
New York	384	7,458,649	270,261	2,219	90,267,453	4,918,382	19,095	582,261,235	29,664,321
North Carolina	6	35,547	207	46	536,763	12,088	283	4,049,838	102,725
North Dakota	3	17,521	104	12	97,687	825	133	1,142,895	8,683
Ohio	50	439,512	4,749	173	3,395,317	83,733	3,479	76,272,372	2,260,727
Oklahoma	7	35,873	119	68	832,956	11,030	380	6,436,369	202,763
Oregon	2	(1)	(1)	73	993,793	30,606	449	4,741,687	57,430
Pennsylvania	83	1,098,985	24,187	368	6,530,310	159,138	8,637	174,001,954	4,976,178
Rhode Island	11	89,516	768	51	881,234	18,214	981	23,909,725	685,842
South Carolina	2	(1)	(1)	43	353,240	3,309	175	1,656,983	19,702
South Dakota	2	(1)	(1)	9	73.290	583	137	1,179,367	8,594
Tennessee	24	228,044	1,962	101	1,069,684	12,374	563	5,937,699	74,259
Texas	29	202,814	1,700	232	12,939,921	1,236,639	1,858	22,295,572	441,627
Utah	1	(1)	(1)	38	470,143	5,805	220	4,101,064	70,902
Vermont	4	27,334	106	6	(1)	(1)	258	6,097,216	250,204
Virginia	10	175,430	3,242	50	738,740	11,137	703	8,984,209	140,565
Washington	8	63,504	173	51	522,234	6,047	718	9,327,097	207,169
West Virginia	7	89,767	1,312	21	198,145	1,407	435	5,242,601	43,164
Wisconsin	18	112,001	630	71	613,304	5,451	1,307	20,404,522	427,037
Wyoming	1	(1)	(1)	46	668,412	9,360	85	890,712	10,991
States grouped [1]	.....	134,096	968	.....	64,817	893	.....	.....	.....
Total	1,414	18,314,501	431,157	7,479	182,552,715	8,063,569	85,465	1,679,228,016	55,540,102

[1] States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

States and Territories.	Commercial travelers.			Corporation officials: Secretaries, managers, cashiers, presidents, etc.			Employees, all other: Superintendents, foremen, office employees, etc.		
	Number of returns.	Net income	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
Alabama	64	$364,031	$1,712	346	$3,228,796	$27,101	79	$482,770	$2,339
Alaska	2	(1)	(1)	25	260,453	1,512	16	79,088	303
Arizona	4	24,867	14	105	1,214,969	22,601	69	553,385	6,064
Arkansas	43	247,228	1,037	182	1,175,269	4,432	37	167,911	423
California	398	2,353,379	13,425	2,574	24,334,560	273,381	1,325	7,545,330	34,296
Colorado	99	592,932	2,748	385	4,593,519	96,190	229	1,420,949	9,651
Connecticut	197	1,269,720	7,835	868	11,202,131	144,519	639	3,964,013	22,107
Delaware	5	27,005	60	160	16,725,204	1,534,942	154	1,662,758	13,955
District of Columbia	26	158,644	774	249	2,371,659	22,434	198	1,203,849	7,422
Florida	18	94,023	341	178	1,282,247	6,363	63	334,305	1,047
Georgia	85	478,219	2,236	465	4,088,001	26,999	194	1,018,417	2,857
Hawaii	14	93,936	335	150	2,073,602	24,369	76	505,593	1,999
Idaho	6	26,617	47	44	280,750	810	27	138,971	336
Illinois	1,680	10,065,496	58,563	5,251	71,454,957	1,270,045	4,512	28,316,889	180,877
Indiana	171	879,592	3,203	887	8,978,371	105,866	650	4,019,576	18,398
Iowa	125	615,340	1,782	825	6,570,222	29,094	381	2,118,759	6,853
Kansas	74	367,815	1,425	298	2,626,401	19,606	124	824,781	3,199
Kentucky	105	626,958	3,048	500	5,295,878	40,844	234	1,269,638	4,004
Louisiana	120	695,546	3,720	476	4,839,610	54,241	325	2,049,226	17,927
Maine	37	208,091	944	284	2,862,113	29,362	185	1,233,990	5,289
Maryland	175	993,105	5,216	873	9,590,996	117,514	729	4,504,507	32,172
Massachusetts	1,175	7,169,784	51,437	3,911	52,674,625	857,396	2,993	19,193,271	136,391
Michigan	308	2,271,740	17,186	2,026	30,295,282	796,233	906	6,973,094	53,912
Minnesota	196	981,213	3,380	1,192	15,183,618	251,177	541	3,405,466	17,916
Mississippi	24	123,223	353	122	772,186	2,195	20	97,857	244
Missouri	553	2,925,033	10,745	2,021	24,588,572	347,856	1,579	10,291,254	78,814
Montana	19	115,597	632	129	1,043,609	5,750	103	654,335	3,076
Nebraska	77	367,283	1,081	362	3,483,857	29,189	217	1,247,385	3,418
Nevada	2	(1)	(1)	41	368,942	1,972	29	148,914	446
New Hampshire	22	118,610	351	159	1,460,673	7,597	94	596,003	3,529
New Jersey	742	4,373,512	24,675	2,499	33,022,335	598,781	2,297	14,532,818	95,563
New Mexico	8	34,319	36	56	609,534	7,921	23	118,833	291
New York	3,072	20,150,738	161,121	10,734	176,941,550	4,949,682	9,926	72,738,803	694,135
North Carolina	65	402,769	2,482	267	3,391,215	111,749	110	588,262	1,629
North Dakota	14	72,176	254	124	998,276	5,622	25	146,234	203
Ohio	748	4,510,442	26,548	3,451	54,239,750	1,282,797	2,362	16,303,124	102,266
Oklahoma	37	205,748	920	145	1,141,799	7,232	116	700,912	2,569
Oregon	44	209,032	497	319	2,545,270	18,291	133	692,447	2,405
Pennsylvania	799	4,937,323	32,238	4,860	73,335,454	1,796,694	3,948	27,219,144	187,767
Rhode Island	121	767,966	4,457	367	5,006,618	99,943	251	1,479,787	7,253
South Carolina	17	96,005	341	175	1,417,646	6,475	55	259,873	538
South Dakota	10	52,356	180	87	729,767	4,062	30	259,159	1,614
Tennessee	139	649,260	1,877	596	5,167,264	35,153	253	1,317,872	4,146
Texas	190	1,003,447	4,687	926	8,833,087	83,328	564	3,097,703	11,987
Utah	31	177,899	990	149	1,260,692	7,448	86	593,392	3,559
Vermont	14	108,249	799	119	1,395,899	13,847	59	429,327	2,003
Virginia	66	368,097	2,092	622	5,751,449	52,530	342	2,009,428	9,458
Washington	87	439,254	1,513	677	5,955,787	68,097	290	1,597,146	5,350
West Virginia	48	281,228	1,109	350	3,480,930	24,175	151	883,806	2,572
Wisconsin	198	1,142,973	6,215	1,414	17,020,066	196,472	620	4,143,125	24,275
Wyoming	.....	.....	.....	35	237,247	778	19	100,823	135
States grouped [1]	.....	14,804	16	.....	.....	.....	.....	.....	.....
Total	12,274	74,252,624	466,677	53,060	717,402,707	15,522,667	38,388	255,234,302	1,828,982

[1] States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

States and Territories.	Hotel proprietors and restaurateurs.			Insurance agents and solicitors.			Labor, skilled and unskilled.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
Alabama	8	$43,402	$187	27	$151,924	$912	14	$141,430	$1,238
Alaska	6	36,901	233	.....	.....	.....	4	23,017	160
Arizona	9	97,867	1,102	8	56,971	418	21	165,871	1,083
Arkansas	8	38,517	111	21	123,102	619	4	15,331	17
California	158	1,296,937	12,090	269	1,921,639	15,602	86	972,689	28,643
Colorado	21	153,078	1,109	78	474,289	3,377	17	231,561	3,922
Connecticut	54	457,173	4,647	249	2,168,218	20,216	41	337,210	2,696
Delaware	15	142,172	1,386	18	310,709	7,912	9	91,143	379
District of Columbia	30	302,843	3,399	29	174,827	1,042	11	52,788	160
Florida	16	132,286	1,225	27	166,679	1,154	4	23,869	167
Georgia	8	55,458	415	117	770,148	5,384	10	83,780	617
Hawaii	5	72,888	240	5	20,755	.....	14	77,305	285
Idaho	10	70,996	635	4	17,774	56	5	27,095	74
Illinois	147	1,588,750	19,206	627	5,501,375	60,948	170	1,128,990	8,013
Indiana	35	339,087	2,684	103	723,381	5,113	57	275,422	1,169
Iowa	38	213,140	1,252	135	837,490	5,035	19	84.800	166
Kansas	11	74,672	702	64	324,292	1,148	16	161,396	1,537
Kentucky	13	78,339	265	84	588,329	4,873	14	144,849	2,036
Louisiana	14	169,733	2,381	99	659,436	4,395	15	150,938	2,297
Maine	30	244,091	1,957	58	444,888	3,288	17	118,642	903
Maryland	42	312,156	2,402	125	1,002,723	8,978	32	174,958	1,003
Massachusetts	223	2,303,174	34,910	548	4,809,050	54,218	142	919,498	5,421
Michigan	54	947,561	18,192	188	1,350,461	8,416	76	477,863	1,840
Minnesota	58	541,186	5,640	146	1,170,656	9,632	41	484,186	7,944
Mississippi	3	25,031	252	18	93,968	172	4	18,956	47
Missouri	53	562,531	5,856	267	1,885,181	12,760	52	272,626	1,025
Montana	25	248,853	2,716	20	102,220	328	12	92,215	1,056
Nebraska	28	264,701	2,260	93	617,624	4,743	17	108,953	852
Nevada	5	29,456	191	1	(1)	(1)	4	22,108	142
New Hampshire	17	195,877	1,710	45	292,882	1,116	12	68,128	409
New Jersey	146	1,409,680	21,527	399	2,935,852	24,787	141	830,675	4,492
New Mexico	4	18,695	67	7	(1)	(1)	1	(1)	(1)
New York	531	7,236,804	152,455	1,424	13,784,922	189,841	369	2,580,353	26,353
North Carolina	8	175,069	4,870	62	368,815	1,137	4	17,982	73
North Dakota	19	156,627	1,655	13	83,460	616	7	43,283	288
Ohio	210	1,621,407	14,841	373	2,808,337	22,964	232	1,431,053	8,084
Oklahoma	9	68,577	307	41	392,871	5,314	3	36,701	519
Oregon	16	446,295	27,719	54	299,696	1,300	20	148,271	1,138
Pennsylvania	444	4,644,319	106,599	655	5,822,823	63,642	366	2,569,321	21,066
Rhode Island	14	93,398	809	76	605,468	5,582	19	151,120	1,252
South Carolina	6	33,089	297	28	156,606	715	6	40,547	254
South Dakota	6	38,266	196	22	126,134	681	2	(1)	(1)
Tennessee	13	129,237	1,164	80	476,177	2,618	12	54,793	205
Texas	49	411,551	3,131	125	1,061,020	14,231	40	240,818	1,642
Utah	13	85,366	377	18	116,009	656	9	45,676	125
Vermont	13	104,898	835	31	149,414	547	7	35,424	133
Virginia	9	60,107	348	111	843,430	6,245	8	51,195	389
Washington	32	203,818	1,226	76	393,850	1,625	28	171,148	698
West Virginia	14	119,523	540	42	251,121	1,299	26	228,066	2,309
Wisconsin	42	372,434	2,380	132	1,066,874	10,707	62	387,167	1,815
Wyoming	10	69,565	586	1	(1)	(1)	2	(1)	(1)
States grouped[1]	.....	.....	.....	.....	8,592	12	.....	92,847	2,378
Total	2,752	28,537,581	471,284	7,243	58,551,346	596,590	2,304	16,104.057	148,586

[1] States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

States and Territories.	Lumbermen.			Manufacturers.			Merchants and dealers, storekeepers, jobbers, commission merchants, etc.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
Alabama	21	$255,081	$1,310	58	$916,522	$11,762	328	$2,860,376	$26,177
Alaska	1	(1)	(1)	1	(1)	(1)	30	187,460	1,243
Arizona	8	136,534	1,388	6	95,500	807	131	1,640,557	28,955
Arkansas	28	327,819	2,925	40	316,099	2,337	547	5,027,931	56,427
California	68	721,450	7,396	428	5,774,604	77,667	2,249	30,524,240	634,368
Colorado	18	192,896	495	64	878,053	12,730	483	5,307,144	76,615
Connecticut	25	511,946	6,820	856	23,405,881	719,151	904	9,860,264	131,106
Delaware	1	(1)	(1)	104	11,034,603	790,822	106	1,117,095	12,247
District of Columbia	2	(1)	(1)	29	579,634	13,970	286	3,392,636	56,229
Florida	13	320,357	5,667	67	958,897	12,274	243	2,394,353	20,628
Georgia	18	187,375	1,036	154	2,085,817	22,827	513	5,615,498	66,584
Hawaii	1	(1)	(1)	5	21,978	9	86	1,012,260	12,721
Idaho	12	123,390	1,080	7	124,660	2,977	126	1,312,455	12,252
Illinois	33	380,000	4,098	1,814	42,297,823	1,276,723	4,331	68,303,187	1,850,561
Indiana	9	102,916	432	560	14,375,294	442,290	999	11,253,895	157,161
Iowa	36	622,534	6,798	213	3,000,932	35,756	1,167	10,049,193	78,213
Kansas	26	395,533	4,055	77	1,355,589	27,853	642	6,210,416	64,862
Kentucky	24	275,395	1,683	218	3,157,170	32,318	652	7,209,606	79,890
Louisiana	63	1,490,792	35,022	137	2,248,792	30,647	864	11,894,374	222,097
Maine	31	325,707	11,210	158	3,051,462	44,912	370	3,647,381	33,334
Maryland	11	203,152	2,372	469	8,271,401	167,990	1,153	19,454,022	616,624
Massachusetts	18	165,550	1,128	2,098	54,394,258	1,592,361	3,848	74,892,236	2,303,869
Michigan	73	1,388,441	19,086	775	19,836,484	649,250	1,319	17,110,959	261,717
Minnesota	56	923,512	6,449	291	5,640,286	85,962	1,026	14,039,698	213,750
Mississippi	61	791,828	10,030	37	516,122	6,217	340	4,114,428	66,324
Missouri	31	438,921	3,460	480	8,826,118	174,870	1,726	23,818,117	480,626
Montana	12	92,433	493	15	206,326	820	339	3,729,713	45,941
Nebraska	27	325,975	5,483	66	927,824	9,129	643	6,206,107	76,264
Nevada	1	(1)	(1)	3	23,495	53	39	344,776	2,977
New Hampshire	6	64,681	963	166	4,081,637	129,269	218	1,885,542	16,275
New Jersey	9	64,298	339	1,235	30,751,151	1,062,570	1,910	27,508,194	627,777
New Mexico	7	108,336	1,006	2	(1)	(1)	158	1,762,101	26,051
New York	70	715,565	8,775	6,087	149,771,032	5,139,856	11,113	254,485,877	8,902,405
North Carolina	15	104,299	630	180	3,495,299	83,617	321	3,663,130	72,222
North Dakota	2	(1)	(1)	7	62,315	482	223	1,799,217	12,649
Ohio	33	425,192	4,537	1,688	51,041,395	2,013,845	2,673	34,295,913	662,461
Oklahoma	6	55,200	734	38	1,156,215	35,446	381	4,938,813	97,874
Oregon	44	391,208	3,309	50	823,496	37,943	373	4,310,492	67,886
Pennsylvania	74	1,230,664	15,565	3,082	94,823,654	3,493,112	4,994	78,315,588	1,944,623
Rhode Island	9	69,908	359	384	12,985,243	608,414	386	6,990,005	204,689
South Carolina	8	54,769	275	52	797,715	7,006	215	1,887,133	16,810
South Dakota	6	81,019	252	8	48,586	90	160	1,447,194	11,403
Tennessee	52	588,533	4,985	214	3,900,955	87,150	851	8,866,961	95,965
Texas	41	602,851	8,391	158	2,483,228	54,246	1,834	20,209,042	270,498
Utah	4	44,773	55	7	130,749	1,086	123	1,554,563	13,157
Vermont	4	37,721	475	111	1,368,786	16,318	160	1,758,302	23,710
Virginia	14	223,704	2,374	133	2,268,728	38,049	603	6,298,349	67,363
Washington	117	1,545,316	18,626	125	1,917,927	33,218	561	6,611,011	198,135
West Virginia	18	144,579	660	101	2,378,594	57,143	291	3,446,247	51,052
Wisconsin	47	968,732	17,159	571	10,758,722	210,554	1,238	11,059,650	111,997
Wyoming	5	31,128	173	2	(1)	(1)	87	878,370	7,783
States grouped[1]	.....	59,322	454	.....	34,594	206	.....	.....	.....
Total	1,319	18,311,335	230,012	23,631	589,310,945	19,354,134	54,363	836,502,071	21,192,547

[1]States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

States and Territories.	Mine owners and mine operators.			Saloon keepers.			Sportsmen and turfmen.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
Alabama	12	$277,775	$8,277						
Alaska	38	502,891	8,209	3	$16,449	$104			
Arizona	32	907,250	18,305	1	(1)	(1)			
Arkansas	4	111,428	2,345						
California	150	4,845,384	204,871	88	476,269	2,744	9	$58,302	$466
Colorado	106	2,673,218	127,716	1	(1)	(1)	1	(1)	(1)
Connecticut	6	110,886	1,037	37	247,438	2,136	6	25,113	60
Delaware	2	(1)	(1)	4	33,192	309			
District of Columbia	2	(1)	(1)	30	250,386	2,671	2	(1)	(1)
Florida	8	190,316	5,488	4	25,631	212	1	(1)	(1)
Georgia	4	24,507	226	2	(1)	(1)	2	(1)	(1)
Hawaii				11	79,785	307			
Idaho	13	1,254,368	71,898						
Illinois	150	2,822,523	62,149	143	1,008,768	8,554	21	187,354	2,409
Indiana	44	1,681,498	64,065	19	93,474	357	9	50,174	252
Iowa	15	170,902	629	1	(1)	(1)	5	21,716	71
Kansas	82	3,456,439	143,768				1	(1)	(1)
Kentucky	54	932,739	21,309	15	95,119	636	4	22,628	170
Louisiana	9	258,605	5,153	20	150,776	1,328	1	(1)	(1)
Maine	5	327,711	11,610	1	(1)	(1)			
Maryland	19	383,634	4,844	37	238,434	1,687	8	54,545	483
Massachusetts	17	399,934	7,375	105	686,586	5,581	16	148,649	1,772
Michigan	27	1,146,298	33,784	69	462,054	3,662	5	51,732	608
Minnesota	49	1,814,422	53,620	20	159,741	1,407	4	29,601	290
Mississippi									
Missouri	110	2,445,401	66,608	60	590,639	12,789	21	134,651	1,047
Montana	18	511,258	15,272	48	406,299	4,899			
Nebraska	6	66,469	386	28	173,648	1,323	3	19,663	174
Nevada	8	115,738	1,983	1	(1)	(1)	1	(1)	(1)
New Hampshire	1	(1)	(1)	2	(1)	(1)			
New Jersey	26	667,583	15,075	33	203,879	1,728	9	69,944	615
New Mexico	10	133,347	1,600	4	31,753	315			
New York	110	16,105,578	1,486,704	113	702,193	5,007	45	504,555	9,264
North Carolina	5	69,225	541				2	(1)	(1)
North Dakota									
Ohio	118	3,188,476	88,973	93	573,828	3,593	33	234,533	1,555
Oklahoma	402	41,292,280	3,846,798				1	(1)	(1)
Oregon	8	107,573	1,051						
Pennsylvania	488	17,585,253	671,955	173	1,507,832	18,527	22	165,820	1,609
Rhode Island				13	74,634	350			
South Carolina	1	(1)	(1)				1	(1)	(1)
South Dakota	3	40,622	253	6	64,120	693			
Tennessee	15	248,680	2,355	1	(1)	(1)	1	(1)	(1)
Texas	89	2,221,718	38,523	70	538,118	5,170	3	32,336	439
Utah	31	726,881	18,113	4	23,160	147			
Vermont	2	(1)	(1)				1	(1)	(1)
Virginia	9	104,214	302	6	61,124	745	1	(1)	(1)
Washington	35	1,052,430	33,392	3	12,813	48	3	16,427	109
West Virginia	174	3,419,577	62,909	2	(1)	(1)	2	(1)	(1)
Wisconsin	24	515,575	10,791	38	170,114	536	1	(1)	(1)
Wyoming	13	253,770	5,137	2	(1)	(1)			
States grouped [1]		124,423	1,359		198,243	5,036		135,962	1,027
Total	2,554	115,288,799	7,226,758	1,311	9,356,499	92,601	245	1,963,705	22,420

[1] States grouped to conceal the net income and the identity of the tax where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

States and Territories.	Theatrical business: Owners, managers, etc.			All other business.			Business not stated.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns,	Net income.	Income tax, normal and additional.
Alabama	3	$76.325	$1.993	116	$983.107	$8.428	81	$515.980	$3,115
Alaska	2	(1)	(1)	11	59 656	374	18	118.725	1.182
Arizona	3	46.635	697	38	261.858	1.738	28	298.473	4.657
Arkansas	2	(1)	(1)	94	779.215	9.585	117	897 877	8.234
California	86	935 368	11,440	719	8.745.191	151.786	420	5.434.199	121,143
Colorado	7	52,084	111	178	1.656 695	20.550	115	1.543 897	19.777
Connecticut	5	60 256	802	434	4,882.624	94.453	302	6.910.728	342.019
Delaware	2	(1)	(1)	80	1.470 856	76.035	60	1.070 292	17.335
District of Columbia.	7	56.687	368	121	1,144 590	16.689	127	1.262 099	21,385
Florida	2	(1)	(1)	70	550 502	4.949	82	745 929	7.275
Georgia	6	43.376	286	152	2.047.712	32.729	178	1.684.461	15.535
Hawaii	2	(1)	(1)	53	586 842	7,220	45	1.321.342	28,470
Idaho	.....	.....	.....	19	109.967	588	34	294 886	2,986
Illinois	93	1.513.888	33.786	1,849	19,792 735	291.653	719	11.346 656	310 203
Indiana	4	34.098	366	294	2.677.180	31.180	192	2.676 818	43.999
Iowa	8	52.999	145	339	2,749.555	23.702	233	1.948.919	25.561
Kansas	3	19.120	142	254	3.100 967	45.750	140	1.256.830	12.764
Kentucky	3	32.242	33	135	1.017 677	6,761	104	819.772	6,457
Louisiana	2	(1)	(1)	262	2.880 939	42.434	100	1.180 484	17,766
Maine	4	28,422	209	120	1.072 634	10.772	55	448 565	3.172
Maryland	10	109.671	1.270	349	4.036,794	61.420	365	4.590 621	71.935
Massachusetts	34	904.546	31,906	1,452	17.806.404	369.279	943	19.496.601	607,724
Michigan	17	294.264	1.871	504	6.699.730	138.789	410	5.682 699	125.277
Minnesota	14	99.092	310	350	4,270.184	55.714	300	3,807.930	70.240
Mississippi	2	(1)	(1)	38	266.615	1.922	72	673 612	8,121
Missouri	12	100.901	570	566	5,395.918	59.387	173	1,989 323	33,591
Montana	5	36,185	181	63	528.120	3.809	96	1,188.641	33,776
Nebraska	2	(1)	(1)	180	1,345,967	7,082	70	660.140	5,859
Nevada	2	(1)	(1)	13	79,959	205	6	56.600	729
New Hampshire	5	24.835	93	67	754.436	13.057	44	604.818	9.662
New Jersey	24	201,243	2,173	884	9,843.057	154.030	479	6,707,143	135,152
New Mexico	.....	.....	.....	17	160,754	1.660	34	344,128	3,782
New York	281	5.529,146	143.286	3,940	63.522,719	1,863,567	2,867	77,169,650	3,112,840
North Carolina	3	19,729	43	81	801.318	7.836	74	1,849.934	125.561
North Dakota	.....	.....	.....	50	420.395	3.721	71	570.022	5.189
Ohio	35	339,530	2,715	930	10,438.303	149.362	697	12,821,304	313.264
Oklahoma	6	50.666	333	108	1,519.047	36,566	95	1,249.121	24.383
Oregon	1	(1)	(1)	104	1,002 610	11.544	60	545.574	7,053
Pennsylvania	63	1,014.332	24.787	1,717	27.267.816	940,407	1,127	19.654.534	449,172
Rhode Island	3	67.064	1,182	206	2,101,928	22,508	76	2,696.316	151,716
South Carolina	.....	.....	.....	21	127.268	466	14	86,452	395
South Dakota	.....	.....	.....	41	304.691	1.817	35	320.677	2,916
Tennessee	1	(1)	(1)	172	1,291,233	6,958	179	1,576,459	17,914
Texas	11	104.832	908	468	4,676.127	73.614	349	3,924.631	71,422
Utah	2	(1)	(1)	47	506,259	2.267	62	464.107	3,305
Vermont	2	(1)	(1)	26	396,109	6.911	34	264.730	2,177
Virginia	5	24.637	91	192	2,073,945	24,636	106	1,099.861	9,369
Washington	13	252.659	4.516	234	2.444.622	31,781	184	1,590.354	17.312
West Virginia	4	23,823	152	92	1.326,828	34,276	90	1,320,604	17,115
Wisconsin	9	61,309	52	328	2,367,788	16,803	180	2,403,063	91,174
Wyoming	1	(1)	(1)	27	202,941	1,892	36	417,245	5,070
States grouped [1]	.....	195,160	1.886	.....	.....	.....	.....	.....	.....
Total	811	12.405,124	268,703	18,605	230,550,387	4,980,662	12,478	217,603,826	6,546,230

[1] States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1916.]

Income class.	Accounting professions: Accountants, statisticians, actuaries, etc.			Architects.			Artists: Painters, sculptors, etc.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
$3,000–$4,000 [1]	1,498	$5,237,376	.....	236	$827,346	.....	171	$605,769	.....
$3,000–$4,000	137	475,501	$1,143	30	108,965	$498	28	101,061	$327
$4,000–$5,000	1,001	4,436,814	6,975	243	1,089,358	2,157	134	598,546	1,542
$5,000–$6,000	536	2,933,719	12,063	174	944,223	3,752	92	500,504	2,269
$6,000–$7,000	280	1,805,947	9,703	152	984,094	6,230	63	399,360	2,641
$7,000–$8,000	172	1,299,735	9,097	91	676,399	4,350	56	419,012	3,100
$8,000–$9,000	140	1,183,663	8,989	76	638,224	5,196	36	304,427	2,685
$9,000–$10,000	85	806,027	6,661	63	592,731	4,862	29	273,969	2,241
$10,000–$15,000	201	2,395,338	23,004	160	1,922,595	18,973	69	809,156	8,296
$15,000–$20,000	78	1,336,183	14,439	63	1,091,873	11,414	40	672,145	6,895
$20,000–$25,000	28	618,126	7,689	34	744,784	10,519	15	327,485	4,055
$25,000–$30,000	19	509,294	8,821	29	776,512	11,503	11	289,191	4,584
$30,000–$40,000	21	691,080	12,486	28	882,019	13,732	27	856,843	13,037
$40,000–$50,000	8	363,776	5,799	13	544,424	9,217	4	140,299	3,379
$50,000–$60,000	12	651,179	13,832	7	325,107	4,817	2	(2)	(2)
$60,000–$70,000	3	183,265	4,202	7	401,800	9,809	3	(2)	(2)
$70,000–$80,000	3	218,330	6,625	6	293,716	7,149	2	(2)	(2)
$80,000–$90,000	5	391,932	9,804	1	(2)	(2)	.....	.....	.....
$90,000–$100,000	.....	.....	.....	1	(2)	(2)	1	(2)	(2)
$100,000–$150,000	1	(2)	(2)	2	(2)	(2)	.....	.....	.....
$150,000–$200,000	.....	.....	.....	2	(2)	(2)	.....	.....	.....
$200,000–$250,000	.....	.....	.....	1	(2)	(2)	2	(2)	(2)
$250,000–$300,000	1	(2)	(2)	.....	.....	.....	.....	.....	.....
$300,000–$400,000	.....	.....	.....	.....	.....	.....	1	(2)	(2)
$400,000–$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000–$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	395,516	22,579	.....	856,951	29,930	.....	1,353,806	63,716
Total	4,229	25,932,801	183,911	1,419	13,701,121	154,108	786	7,651,573	118,767

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 63.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1916.]

Income class.	Authors, editors, reporters, etc.			Clergymen.			Engineers: Civil, mining, etc.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
$3,000–$4,000 [1]	507	$1,804,484	.....	396	$1,414,655	.....	1,551	$5,450,774	.....
$3,000–$4,000	82	285,964	$794	42	147,442	$395	171	628,408	$1,515
$4,000–$5,000	504	2,254,327	4,250	404	1,799,075	3,321	1,290	5,748,826	10,556
$5,000–$6,000	321	1,749,231	7,695	275	1,500,750	6,085	833	4,533,838	19,259
$6,000–$7,000	227	1,460,206	9,037	162	1,040,005	5,967	585	3,775,147	22,246
$7,000–$8,000	156	1,159,390	8,250	76	574,397	3,949	386	2,866,068	20,503
$8,000–$9,000	113	957,049	6,852	70	592,246	4,225	268	2,266,490	17,460
$9,000–$10,000	91	855,429	7,067	54	515,301	4,015	185	1,752,985	15,151
$10,000–$15,000	228	2,772,179	26,656	99	1,164,091	10,248	592	7,074,236	67,072
$15,000–$20,000	110	1,885,209	20,284	40	656,982	6,064	273	4,604,492	45,897
$20,000–$25,000	59	1,256,002	15,117	12	225,902	2,103	136	2,969,104	34,681
$25,000–$30,000	35	867,423	11,724	13	267,454	2,704	90	2,392,960	31,167
$30,000–$40,000	24	793,958	12,020	9	214,463	2,930	101	3,382,294	50,803
$40,000–$50,000	21	875,511	13,147	8	297,388	3,849	45	1,972,784	33,345
$50,000–$60,000	8	391,006	8,539	2	(2)	(2)	29	1,488,442	26,764
$60,000–$70,000	9	532,614	11,775	3	(2)	(2)	11	719,799	17,432
$70,000–$80,000	8	570,702	13,912	1	(2)	(2)	10	748,423	18,736
$80,000–$90,000	6	510,564	12,795	1	(2)	(2)	13	1,063,797	25,944
$90,000–$100,000	4	368,858	7,763	1	(2)	(2)	5	469,630	13,723
$100,000–$150,000	8	901,856	33,132	2	(2)	(2)	30	3,443,963	115,618
$150,000–$200,000	2	(2)	(2)	1	(2)	(2)	11	1,808,615	78,301
$200,000–$250,000	2	(2)	(2)	.....	.....	.....	3	654,595	36,863
$250,000–$300,000	1	(2)	(2)	.....	.....	.....	3	804,594	37,039
$300,000–$400,000	1	(2)	(2)	.....	.....	.....	4	937,187	61,301
$400,000–$500,000	.....	.....	.....	.....	.....	.....	2	(2)	(2)
$500,000–$1,000,000	2	(2)	(2)	.....	.....	.....	1	(2)	(2)
$1,000,000–$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	1,825,806	92,709	.....	458,742	12,705	.....	1,761,881	159,617
Total	2,529	24,077,768	323,518	1,671	10,868,893	68,560	6,628	63,319,332	960,993

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

Income class.	Lawyers and judges.			Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists.			Public service: Civil.		
	Number of returns.	Net income,	Income tax, normal and additional.	Number of returns.	Net income,	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
$3,000–$4,000 [1]	3,379	$12,096,053	.....	4,631	$16,462,923	.....	928	$3,224,973	.....
$3,000–$4,000	466	1,640,610	4,413	493	1,745,705	$6,077	122	430,289	$1,233
$4,000–$5,000	3,505	15,701,413	31,535	4,494	20,158,295	44,230	574	2,538,522	5,163
$5,000–$6,000	2,654	14,561,236	67,443	3,081	16,801,028	103,534	340	1,841,738	8,132
$6,000–$7,000	1,852	11,974,840	73,692	1,883	12,168,874	81,595	225	1,452,310	9,210
$7,000–$8,000	1,383	10,322,138	75,847	1,234	9,170,351	72,859	227	1,695,081	13,868
$8,000–$9,000	1,075	9,092,397	76,102	941	7,896,168	69,567	128	1,081,307	9,000
$9,000–$10,000	829	7,809,294	77,909	673	6,351,804	60,314	85	805,761	6,940
$10,000–$15,000	2,538	30,539,196	313,314	1,576	18,869,279	201,919	191	2,241,640	22,314
$15,000–$20,000	1,186	20,168,828	227,957	629	10,550,496	123,117	67	1,157,273	11,232
$20,000–$25,000	647	14,054,432	182,346	284	6,201,366	78,529	29	614,849	7,004
$25,000–$30,000	435	11,284,431	163,056	105	2,619,703	35,261	19	480,453	5,639
$30,000–$40,000	438	14,210,430	230,559	160	4,976,108	77,201	19	619,441	8,769
$40,000–$50,000	251	10,336,562	191,964	65	2,483,920	42,207	11	384,327	5,264
$50,000–$60,000	174	8,651,126	188,769	23	1,016,546	21,522	8	382,298	5,776
$60,000–$70,000	97	5,581,174	127,823	26	1,446,570	36,589	3	164,963	3,168
$70,000–$80,000	68	4,585,668	120,492	7	411,717	8,547	2	(2)	(2)
$80,000–$90,000	46	3,388,790	93,190	10	451,225	10,855	3	137,910	2,378
$90,000–$100,000	44	3,570,318	106,610	6	434,893	12,309	2	(2)	(2)
$100,000–$150,000	108	11,871,183	427,035	10	1,148,309	37,519	4	506,564	16,995
$150,000–$200,000	44	6,390,695	280,926	6	393,143	13,020	2	(2)	(2)
$200,000–$250,000	18	3,675,131	189,073	4	265,266	8,918	.....	.....	.....
$250,000–$300,000	10	2,027,201	114,824	1	(2)	(2)	.....	.....	.....
$300,000–$400,000	8	2,703,287	178,628	4	966,829	68,688	.....	.....	.....
$400,000–$500,000	4	874,672	43,386	1	(2)	(2)	1	(2)	(2)
$500,000–$1,000,000	10	5,271,556	449,519	1	(2)	(2)	2	(2)	(2)
$1,000,000–$1,500,000	2	(2)	(2)	.....	.....	.....	.....	.....	.....
$1,500,000–$2,000,000	2	(2)	(2)	.....	.....	.....	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	2,756,641	253,547	.....	586,892	42,268	.....	667,588	16,641
Total	21,273	245,139,302	4,289,869	20,348	143,577,410	1,256,645	2,992	20,427,287	158,726

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

Income class.	Public Service: Military.			Theatrical profession: Actors, singers, musicians, etc.			Teachers: From kindergarten to university; also school and college officials.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
$3,000-$4,000[1]	1,814	$6,451,128	.....	116	$408,919	.....	702	$2,474,795	.....
$3,000-$4,000	368	1,290,069	$3,882	35	122,358	$487	102	356,035	$896
$4,000-$5,000	1,457	6,507,829	15,741	149	666,492	2,069	627	2,809,114	5,501
$5,000-$6,000	793	4,319,048	21,570	121	659,278	3,423	427	2,325,418	9,833
$6,000-$7,000	387	2,486,031	15,842	73	472,419	3,625	286	1,838,244	10,356
$7,000-$8,000	187	1,371,943	9,936	53	395,414	3,589	185	1,375,263	9,458
$8,000-$9,000	126	1,056,428	7,715	47	386,564	3,597	119	1,000,763	7,056
$9,000-$10,000	63	584,417	4,833	40	371,940	3,418	93	866,618	6,312
$10,000-$15,000	136	1,544,791	12,330	110	1,370,598	17,024	218	2,556,454	20,353
$15,000-$20,000	48	739,270	4,623	51	839,957	11,251	78	1,323,597	12,005
$20,000-$25,000	25	448,335	5,046	32	686,413	11,161	28	583,274	5,864
$25,000-$30,000	22	498,297	5,013	20	495,911	9,374	12	294,284	4,237
$30,000-$40,000	13	362,014	5,017	21	577,671	10,441	13	290,739	4,306
$40,000-$50,000	4	41,501	430	7	290,458	7,136	13	494,471	6,554
$50,000-$60,000	3	63,265	835	9	389,855	9,371	5	194,435	3,468
$60,000-$70,000	1	(2)	(2)	3	52,854	732	5	184,317	3,275
$70,000-$80,000	3	180,295	5,289	8	435,782	12,347	2	(2)	(2)
$80,000-$90,000	1	(2)	(2)	.....	.....	.....	2	(2)	(2)
$90,000-$100,000	2	(2)	(2)	5	476,862	18,003	1	(2)	(2)
$100,000-$150,000	2	(2)	(2)	5	335,609	12,627	1	(2)	(2)
$150,000-$200,000	1	(2)	(2)	4	557,788	25,381	.....	.....	.....
$200,000-$250,000	1	(2)	(2)	2	(2)	(2)	.....	.....	.....
$250,000-$300,000	2	(2)	(2)	2	(2)	(2)	.....	.....	.....
$300,000-$400,000	.....	.....	.....	1	(2)	(2)	.....	.....	.....
$400,000-$500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$500,000-$1,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped[2]	.....	1,021,248	40,279	.....	1,135,785	77,800	.....	377,930	8,487
Total	5,459	28,965,909	158,381	914	11,128,927	242,854	2,919	19,345,751	117,961

[1] Nontaxable: specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

Income class.	All other professions and occupations.			Professions or occupations not stated.			Agriculturists: Farmers, stock raisers, orchardists, etc.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
$3,000-$4,000 [1]	667	$2,337,315	.....	1,657	$5,843,459	.....	2,982	$10,516,746	.....
$3,000-$4,000	108	375,038	$1,001	247	868,738	$2,669	385	1,356,591	$4,097
$4,000-$5,000	564	2,507,882	5,002	1,390	6,213,252	11,812	2,617	11,767,415	27,255
$5,000-$6,000	425	2,327,693	10,503	1,020	5,551,552	22,049	2,010	10,964,667	52,694
$6,000-$7,000	261	1,677,346	9,958	597	3,850,417	20,617	1,345	8,684,810	58,492
$7,000-$8,000	164	1,219,297	8,295	425	3,251,076	20,296	993	7,391,754	57,955
$8,000-$9,000	107	908,048	6,626	299	2,519,637	15,876	690	5,834,712	52,898
$9,000-$10,000	81	763,926	6,425	218	2,060,452	15,352	555	5,239,433	52,644
$10,000-$15,000	241	2,863,955	29,065	648	7,816,240	57,392	1,306	15,663,895	169,405
$15,000-$20,000	106	1,787,536	19,402	281	4,750,200	38,476	568	9,681,937	114,863
$20,000-$25,000	53	1,149,672	12,793	155	3,369,429	30,692	284	6,194,653	84,883
$25,000-$30,000	21	547,093	6,333	92	2,449,344	26,751	160	4,292,592	64,988
$30,000-$40,000	34	1,160,909	17,393	120	3,877,344	47,482	185	6,251,624	105,121
$40,000-$50,000	15	655,795	10,826	58	2,500,762	31,847	73	3,082,160	56,651
$50,000-$60,000	12	643,767	13,023	40	2,113,013	35,073	53	2,802,542	61,940
$60,000-$70,000	14	848,741	17,427	23	1,191,936	21,215	33	2,062,709	43,137
$70,000-$80,000	7	447,509	10,023	15	1,073,383	24,496	24	1,677,076	39,129
$80,000-$90,000	4	268,735	5,757	11	765,900	15,216	11	859,188	23,635
$90,000-$100,000	4	379,513	13,205	7	644,793	15,451	13	1,169,603	31,275
$100,000-$150,000	9	881,320	25,554	21	2,596,160	92,553	83	4,805,349	159,336
$150,000-$200,000	5	874,496	39,828	11	1,754,231	65,044	13	2,127,721	91,143
$200,000-$250,000	3	563,355	25,812	5	719,455	31,319	9	1,841,515	94,658
$250,000-$300,000	3	617,426	31,751	6	1,653,760	88,728	2	(2)	(2)
$300,000-$400,000	2	(2)	(2)	3	(2)	(2)	4	1,241,875	79,488
$400,000-$500,000	1	(2)	(2)	.....	.....	.....	7	2,539,601	167,277
$500,000-$1,000,000	1	(2)	(2)	1	(2)	(2)	2	(2)	(2)
$1,000,000-$1,500,000	1	(2)	(2)	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	2,831,213	225,895	.....	1,604,152	104,164	.....	1,592,264	122,981
Total	2,913	28,637,580	551,897	7,350	69,038,685	834,570	14,407	129,642,432	1,815,945

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

Income class.	Bankers.			Real-estate brokers: Agents and salesmen.			Stock and bond brokers.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
$3,000-$4,000 [1]	704	$2,520,609	.....	1,020	$3,619,437	.....	130	$470,688	.....
$3,000-$4,000	48	168,012	$429	109	381,035	$984	39	136,015	$324
$4,000-$5,000	827	3,717,845	3,375	1,061	4,775,077	10,417	210	938,655	2,037
$5,000-$6,000	653	3,592,344	7,666	763	4,175,655	18,757	178	967,365	4,071
$6,000-$7,000	540	3,492,361	10,594	554	3,581,627	21,713	152	976,189	6,041
$7,000-$8,000	436	3,258,894	12,991	390	2,906,422	21,705	148	1,108,951	7,702
$8,000-$9,000	356	3,018,788	15,139	300	2,531,127	21,259	97	820,971	6,186
$9,000-$10,000	273	2,589,767	13,493	233	2,200,131	20,626	104	982,894	9,153
$10,000-$15,000	841	10,158,992	64,696	676	8,208,765	82,610	356	4,411,314	46,704
$15,000-$20,000	472	8,072,715	62,033	359	6,145,770	67,054	261	4,501,628	53,328
$20,000-$25,000	261	5,724,785	57,414	176	3,844,065	47,820	190	4,188,237	57,141
$25,000-$30,000	173	4,608,715	49,265	180	4,796,803	76,057	63	1,656,443	24,614
$30,000-$40,000	228	7,675,767	105,721	110	3,554,073	54,869	220	7,529,865	130,669
$40,000-$50,000	124	5,321,359	88,538	60	2,578,558	44,504	143	6,294,443	137,531
$50,000-$60,000	104	5,479,803	107,621	39	2,038,624	40,451	88	4,754,084	111,858
$60,000-$70,000	67	4,103,565	92,159	25	1,506,683	37,004	75	4,695,712	121,974
$70,000-$80,000	52	3,750,529	94,618	11	820,568	19,764	58	4,178,813	120,452
$80,000-$90,000	30	2,442,616	65,255	17	1,209,051	31,715	56	4,654,796	144,106
$90,000-$100,000	29	2,497,539	72,073	11	945,384	26,766	31	2,759,696	91,915
$100,000-$150,000	89	10,549,669	385,299	27	3,120,488	110,912	104	12,475,485	499,991
$150,000-$200,000	54	8,873,507	408,147	7	1,098,319	51,434	49	7,870,571	386,634
$200,000-$250,000	43	9,112,078	492,818	5	1,057,634	50,227	21	4,355,724	241,185
$250,000-$300,000	16	4,249,244	263,473	4	890,464	48,931	18	4,220,290	246,621
$300,000-$400,000	30	9,408,766	610,761	2	(2)	(2)	14	4,436,641	302,915
$400,000-$500,000	19	8,106,628	616,080	1	(2)	(2)	9	3,904,315	301,033
$500,000-$1,000,000	24	15,357,583	1,388,714	5	3,571,057	314,094	16	10,405,562	908,960
$1,000,000-$1,500,000	11	11,585,623	1,163,182	.....	.....	.....	3	3,450,109	340,759
$1,500,000-$2,000,000	3	4,587,713	512,454	1	(2)	(2)	4	3,388,987	360,750
$2,000,000-$3,000,000	4	9,564,115	1,175,920	.....	.....	.....	1	(2)	(2)
$3,000,000-$4,000,000	4	14,127,220	1,692,991	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	1	(2)	(2)	.....	.....	.....	1	(2)	(2)
$5,000,000 and over	2	(2)	(2)	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	19,252,982	2,663,170	.....	2,700,060	231,615	.....	5,890,856	754,277
Total	6,518	206,970,133	12,296,089	6,146	72,256,877	1,451,288	2,839	116,425,299	5,418,931

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

Income class.	Insurance brokers.			Brokers: All other.			Capitalists: Investors and speculators.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number. of returns.	Net income.	Income tax, normal and additional.	Number. of returns.	Net income.	Income tax, normal and additional.
$3,000 to $4,000 [1]	154	$553,961	.....	716	$2,566,596	.....	9,602	$32,854,943	.....
$3,000 to $4,000	24	85,236	$285	113	402,083	$1,300	3,253	12,804,001	$35,223
$4,000 to $5,000	217	965,836	2,354	923	4,128,842	9,651	11,187	50,246,855	114,477
$5,000 to $6,000	188	1,022,307	4,909	751	4,090,213	19,929	8,209	44,677,116	150,162
$6,000 to $7,000	141	911,078	5,752	555	3,582,046	23,591	6,244	40,222,378	181,764
$7,000 to $8,000	96	715,920	12,207	484	3,613,164	28,940	5,011	37,021,963	196,690
$8,000 to $9,000	81	682,814	6,102	398	3,376,975	29,966	3,878	32,463,423	185,948
$9,000 to $10,000	75	709,635	6,800	285	2,687,855	25,938	3,194	29,759,442	178,616
$10,000 to $15,000	186	2,269,165	30,969	951	11,585,690	129,888	10,031	119,730,542	788,406
$15,000 to $20,000	84	1,439,977	16,681	540	9,355,640	116,630	5,665	93,674,519	612,959
$20,000 to $25,000	50	1,102,940	15,210	371	8,193,973	119,040	3,705	75,340,437	610,981
$25,000 to $30,000	26	696,121	10,764	256	6,780,382	105,085	2,515	58,956,780	554,696
$30,000 to $40,000	29	941,447	17,111	302	10,344,180	195,357	3,366	97,575,293	1,057,429
$40,000 to $50,000	16	682,458	12,868	207	9,019,482	183,820	2,104	74,864,414	972,610
$50,000 to $60,000	13	643,922	13,606	123	6,513,315	152,584	1,358	57,170,958	914,091
$60,000 to $70,000	4	258,679	6,205	86	5,417,764	144,935	980	47,173,952	776,761
$70,000 to $80,000	4	302,786	9,413	44	3,167,492	93,701	737	40,185,057	771,490
$80,000 to $90,000	1	(2)	(2)	50	4,098,066	129,783	619	36,761,485	779,446
$90,000 to $100,000	10	940,990	29,714	37	3,504,129	119,611	474	30,598,883	730,575
$100,000 to $150,000	7	871,685	34,912	132	15,409,592	624,053	1,273	108,219,591	3,261,963
$150,000 to $200,000	2	(2)	(2)	56	9,219,674	447,191	631	69,649,289	2,641,690
$200,000 to $250,000	1	(2)	(2)	37	7,762,949	422,175	347	48,535,952	2,205,333
$250,000 to $300,000	1	(2)	(2)	13	3,419,949	209,780	236	41,029,434	2,072,243
$300,000 to $400,000	2	(2)	(2)	17	4,799,617	306,039	263	53,870,521	3,178,647
$400,000 to $500,000	.....	.....	.....	15	6,249,052	474,480	134	32,750,517	2,121,324
$500,000 to $1,000,000	1	(2)	(2)	7	4,081,134	348,712	290	114,280,669	8,764,878
$1,000,000 to $1,500,000	1	(2)	(2)	4	3,434,172	316,976	70	45,149,747	4,123,633
$1,500,000 to $2,000,000	.....	.....	.....	.....	.....	.....	33	33,450,179	3,636,468
$2,000,000 to $3,000,000	.....	.....	.....	1	(2)	(2)	34	47,402,311	4,740,634
$3,000,000 to $4,000,000	.....	.....	.....	.....	.....	.....	9	20,918,125	2,465,806
$4,000,000 to $5,000,000	.....	.....	.....	2	(2)	(2)	8	11,459,734	1,348,219
$5,000,000 and over	.....	.....	.....	3	16,055,907	2,053,686	5	40,429,506	5,368,940
Classes grouped [2]	.....	2,517,544	195,295	.....	9,692,782	1,230,728	.....	.....	.....
Total	1,414	18,314,501	431,157	7,479	182,552,715	8,063,569	85,465	1,679,228,016	55,540,102

[1] Nontaxable; specific exemption and dividends exceed net income.

[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

Income class.	Commercial travelers.			Corporation officials: Secretaries, managers, cashiers, presidents, etc.			Employees, all other: Superintendents, foremen, office employees, etc.		
	Number. of returns.	Net income.	Income tax, normal and additional.	Number. of returns.	Net income.	Income tax, normal and additional.	Number. of returns.	Net income.	Income tax, normal and additional.
$3,000–$4,000 [1]	3,272	$11,505,363	.....	9,006	$31,919,987	.....	11,036	$38,814,467	.....
$3,000–$4,000	464	1,642,313	$4,593	702	2,488,971	86,963	1,340	4,696,798	$12,756
$4,000–$5,000	3,047	13,583,468	27,998	8,619	38,530,181	60,022	8,615	38,270,091	68,232
$5,000–$6,000	1,889	10,264,546	47,533	6,353	34,664,588	124,543	5,263	28,547,502	117,888
$6,000–$7,000	1,079	6,945,437	43,127	4,646	29,968,650	148,193	3,243	20,889,991	119,735
$7,000–$8,000	638	4,747,972	35,264	3,320	24,770,449	149,920	2,052	15,284,721	106,283
$8,000–$9,000	474	3,990,865	36,120	2,536	21,451,648	135,231	1,410	11,914,595	88,042
$9,000–$10,000	319	3,017,654	25,849	2,008	18,971,495	133,619	1,003	9,488,260	75,160
$10,000–$15,000	667	7,890,354	79,066	6,028	73,069,743	573,260	2,328	27,732,577	240,422
$15,000–$20,000	229	3,897,013	42,032	3,018	51,824,906	434,248	880	14,909,095	144,767
$20,000–$25,000	79	1,690,868	21,202	1,783	39,205,244	376,032	367	8,044,236	82,738
$25,000–$30,000	31	814,493	10,390	1,080	28,847,602	322,901	201	5,311,412	64,697
$30,000–$40,000	33	1,079,638	15,024	1,190	40,297,035	521,543	365	11,927,531	161,835
$40,000–$50,000	17	714,232	14,337	724	31,085,639	456,429	98	4,117,710	63,523
$50,000–$60,000	11	599,446	11,789	459	24,241,142	411,174	61	3,251,072	62,066
$60,000–$70,000	9	595,666	15,759	330	20,640,678	399,235	38	2,308,823	47,625
$70,000–$80,000	7	456,718	13,691	222	15,779,414	349,178	22	1,332,837	27,426
$80,000–$90,000	5	421,261	8,785	195	15,704,522	372,357	17	1,406,282	35,840
$90,000–$100,000	2	(2)	(2)	125	11,151,393	286,527	6	565,947	17,780
$100,000–$150,000	1	(2)	(2)	338	38,307,837	1,411,283	23	2,463,759	84,205
$150,000–$200,000	1	(2)	(2)	133	21,348,182	860,102	11	1,897,203	83,258
$200,000–$250,000	.....	.....	.....	79	16,276,687	773,438	2	(2)	(2)
$250,000–$300,000	.....	.....	.....	46	11,841,630	629,517	.....	.....	.....
$300,000–$400,000	.....	.....	.....	45	14,306,395	901,605	5	1,649,935	106,239
$400,000–$500,000	.....	.....	.....	26	11,020,365	779,707	.....	.....	.....
$500,000–$1,000,000	.....	.....	.....	39	23,187,118	1,904,906	.....	.....	.....
$1,000,000–$1,500,000	.....	.....	.....	3	4,045,336	421,745	.....	.....	.....
$1,500,000–$2,000,000	.....	.....	.....	3	4,852,666	461,592	.....	.....	.....
$2,000,000–$3,000,000	.....	.....	.....	2	(2)	(2)	.....	.....	.....
$3,000,000–$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000–$5,000,000	.....	.....	.....	1	(2)	(2)	1	(2)	(2)
$5,000,000 and over	.....	.....	.....	1	(2)	(2)	.....	.....	.....
Classes grouped [2]	.....	395,317	14,118	.....	17,603,204	2,117,397	.....	409,458	18,465
Total	12,274	74,252,624	466,677	53,060	717,402,707	15,522,667	38,388	255,234,302	1,828,982

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

Income class.	Hotel proprietors and restaurateurs.			Insurance agents and solicitors.			Labor, skilled and unskilled.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
$3,000-$4,000 [1]	341	$1,206,236	.....	1,562	$5,530,963	.....	762	$2,649,069	.....
$3,000-$4,000	61	215,739	$753	160	558,386	$1,504	44	151,064	$333
$4,000-$5,000	445	1,997,955	4,849	1,553	6,933,523	13,366	492	2,184,659	3,846
$5,000-$6,000	481	2,612,380	12,827	960	5,228,117	23,717	313	1,708,182	7,293
$6,000-$7,000	250	1,610,754	11,569	662	4,272,029	26,683	185	1,190,154	7,053
$7,000-$8,000	205	1,521,396	12,811	469	3,503,812	26,144	94	703,646	4,293
$8,000-$9,000	147	1,242,972	11.337	336	2,834,324	23,589	73	619,969	5,133
$9,000-$10,000	120	1,137,227	11,721	258	2,444,811	21,395	58	550,409	4,117
$10,000-$15,000	325	3,909,851	44,806	608	7,239,219	74,981	147	1,755,852	16,340
$15,000-$20,000	150	2,583,544	33,275	256	4,363,532	51,603	48	834,612	9,158
$20,000-$25,000	81	1,770,847	25,086	153	3,367,411	41,355	29	665,213	7,749
$25,000-$30,000	35	955,088	14,454	77	2,025,422	30,312	16	439,238	6,341
$30,000-$40,000	46	1,544,061	24,576	70	2,367,375	41,535	15	523,408	8,463
$40,000-$50,000	19	847,890	15,167	38	1,625,872	30,962	6	259,562	3,449
$50,000-$60,000	13	717,289	14,223	23	1,249,901	27,884	8	423,793	7,030
$60,000-$70,000	7	391,743	8,770	17	1,047,315	24,269	2	(2)	(2)
$70,000-$80,000	4	308,319	8,798	14	998,093	25,801	4	293,102	7,362
$80,000-$90,000	2	(2)	(2)	5	377,913	10,976	3	253,045	7,289
$90,000-$100,000	2	(2)	(2)	6	575,903	18,485	.....	.....	.....
$100,000-$150,000	9	1,173,692	41,048	9	878,036	30,932	2	(2)	(2)
$150,000-$200,000	5	910,043	47,134	7	1,129,389	51,097	1	(2)	(2)
$200,000-$250,000	1	(2)	(2)	.....	.....	.....	1	(2)	(2)
$250,000-$300,000	1	(2)	(2)	.....	.....	.....	.....	.....	.....
$300,000-$400,000	1	(2)	(2)	.....	.....	.....	.....	.....	.....
$400,000-$500,000	.....	.....	.....	.....	.....	.....	1	(2)	(2)
$500,000-$1,000,000	1	(2)	(2)	.....	.....	.....	.....	.....	.....
$1,000,000-$1,500,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$1,500,000-$2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000-$3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000-$4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	1,880,555	128,080	.....	.....	.....	.....	899,080	43,337
Total	2,752	28,537,581	471,284	7,243	58,551,346	596,590	2,304	16,104,057	148,586

[1] Nontaxable, specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

Income class.	Lumbermen.			Manufacturers.			Merchants and dealers: Storekeepers, jobbers, commission merchants, etc.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
$3,000-$4,000 [1]	189	$666,833	.....	1,903	$6,774,633	.....	6,870	$24,402,273	.....
$3,000-$4,000	8	28,275	$80	213	756,770	$2,758	824	2,873,067	$8,636
$4,000-$5,000	164	740,832	992	2,359	10,606,257	19,868	7,761	34,884,362	84,222
$5,000-$6,000	146	802,121	10,743	2,134	11,727,331	46,487	6,432	35,247,401	159,088
$6,000-$7,000	107	697,273	3,350	1,733	11,218,300	58,986	4,952	32,005,284	198,527
$7,000-$8,000	77	572,282	3,340	1,448	10,820,321	68,320	3,698	27,631,931	203,528
$8,000-$9,000	68	570,835	3,378	1,160	9,822,494	67,321	2,802	23,736,990	191,855
$9,000-$10,000	65	617,227	3,424	984	9,328,194	69,716	2,314	21,903,091	193,908
$10,000-$15,000	169	2,074,994	15,438	3,393	41,526,627	352,182	6,956	84,192,872	833,264
$15,000-$20,000	90	1,525,169	10,261	2,020	34,823,620	324,784	3,482	59,909,704	656,913
$20,000-$25,000	70	1,583,043	13,498	1,270	28,428,368	311,329	1,973	43,258,729	549,476
$25,000-$30,000	39	1,018,955	8,702	914	24,727,336	293,545	1,244	33,566,595	464,723
$30,000-$40,000	43	1,439,488	14,063	1,146	39,096,546	541,642	1,589	54,087,837	908,074
$40,000-$50,000	26	1,076,258	13,492	642	28,075,227	459,657	883	38,395,435	743,058
$50,000-$60,000	11	582,683	8,023	456	24,355,700	507,799	546	29,360,246	642,458
$60,000-$70,000	10	636,282	13,220	337	21,214,727	470,831	408	25,716,979	663,634
$70,000-$80,000	10	671,340	11,356	229	16,252,767	375,828	292	21,278,138	592,948
$80,000-$90,000	10	850,102	17,670	205	16,864,749	434,169	210	17,434,191	504,182
$90,000-$100,000	4	379,784	11,290	165	15,000,464	416,120	160	15,778,439	517,227
$100,000-$150,000	9	953,016	27,352	404	48,948,429	1,733,302	438	51,330,259	1,973,173
$150,000-$200,000	2	(2)	(2)	184	30,321,289	1,272,651	171	27,683,474	1,297,145
$200,000-$250,000	1	(2)	(2)	111	23,141,204	1,094,346	122	25,819,914	1,404,602
$250,000-$300,000	1	(2)	(2)	46	12,075,730	648,663	75	20,173,987	1,211,487
$300,000-$400,000	.....	.....	.....	71	22,755,249	1,480,204	69	22,753,066	1,575,179
$400,000-$500,000	.....	.....	.....	36	15,316,848	1,074,306	33	14,099,927	1,024,616
$500,000-$1,000,000	.....	.....	.....	38	25,706,989	2,082,600	42	24,505,056	2,095,181
$1,000,000-$1,500,000	.....	.....	.....	18	20,403,903	1,925,441	12	15,374,513	1,551,829
$1,500,000-$2,000,000	.....	.....	.....	4	6,552,503	673,099	4	(2)	(2)
$2,000,000-$3,000,000	.....	.....	.....	5	11,971,631	1,336,716	1	(2)	(2)
$3,000,000-$4,000,000	.....	.....	.....	2	(2)	(2)	.....	.....	.....
$4,000,000-$5,000,000	.....	.....	.....	1	(2)	(2)	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	824,543	40,340	.....	10 696,739	1,211,464	.....	9,098,311	943,614
Total	1,319	18,311,335	230,012	23,631	589,310,945	19,354,134	54,363	836,502,071	21,192,547

[1] Nontaxable, specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

Income class.	Mine owners and mine operators.			Saloon keepers.			Sportsmen and turfmen.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.
$3,000 to $4,000 [1]	174	$617,732	.....	266	$943,365	.....	34	$117,225	.....
$3,000 to $4,000	34	119,883	$393	31	109,584	$382	13	47,219	$140
$4,000 to $5,000	237	1,068,237	2,650	306	1,370,078	3,745	50	219,972	611
$5,000 to $6,000	202	1,100,875	4,501	194	1,071,456	5,760	32	177,406	1,080
$6,000 to $7,000	184	1,186,237	7,188	147	951,477	7,522	40	256,762	2,042
$7,000 to $8,000	148	1,103,723	6,517	89	664,420	5,867	13	96,455	835
$8,000 to $9,000	119	1,014,562	7,899	66	557,136	5,282	12	101,373	1,162
$9,000 to $10,000	109	1,015,580	9,264	39	369,137	3,963	11	104,025	1,176
$10,000 to $15,000	335	4,076,676	36,758	99	1,164,124	14,215	19	222,692	2,623
$15,000 to $20,000	209	3,630,215	34,351	38	645,184	8,767	12	211,581	2,864
$20,000 to $25,000	145	3,229,258	36,720	10	221,998	3,360	1	(2)	(2)
$25,000 to $30,000	89	2,364,913	31,410	7	191,029	3,506	1	(2)	(2)
$30,000 to $40,000	137	4,710,485	68,758	8	283,347	5,194	4	143,275	2,318
$40,000 to $50,000	77	3,323,795	57,761	3	131,904	2,358	1	(2)	(2)
$50,000 to $60,000	54	2,836,614	52,992	3	157,276	2,854	1	(2)	(2)
$60,000 to $70,000	48	3,054,453	59,526	2	(2)	(2)	.....	.....	.....
$70,000 to $80,000	34	2,468,183	67,864	1	(2)	(2)	.....	.....	.....
$80,000 to $90,000	28	2,266,928	63,655	.....	.....	.....	.....	.....	.....
$90,000 to $100,000	24	1,926,840	53,862	.....	.....	.....	.....	.....	.....
$100,000 to $150,000	60	7,070,822	245,580	1	(2)	(2)	1	(2)	(2)
$150,000 to $200,000	37	6,222,186	259,501	.....	.....	.....	.....	.....	.....
$200,000 to $250,000	13	2,887,488	147,548	1	(2)	(2)	.....	.....	.....
$250,000 to $300,000	12	2,942,830	172,247	.....	.....	.....	.....	.....	.....
$300,000 to $400,000	17	5,072,140	302,217	.....	.....	.....	.....	.....	.....
$400,000 to $500,000	9	4,115,595	299,923	.....	.....	.....	.....	.....	.....
$500,000 to $1,000,000	8	6,098,232	561,537	.....	.....	.....	.....	.....	.....
$1,000,000 to $1,500,000	1	(2)	(2)	.....	.....	.....	.....	.....	.....
$1,500,000 to $2,000,000	6	10,497,449	1,149,077	.....	.....	.....	.....	.....	.....
$2,000,000 to $3,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$3,000,000 to $4,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$4,000,000 to $5,000,000	1	(2)	(2)	.....	.....	.....	.....	.....	.....
$5,000,000 and over	3	(2)	(2)	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	29,266,868	3,487,059	.....	524,984	19,826	.....	265,720	7,569
Total	2,554	115,288,799	7,226,758	1,311	9,356,499	92,601	245	1,963,705	22,420

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

Income class.	Theatrical business: Owners, managers, etc.			All other business.			Business not stated.		
	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income.	Income tax, normal and additional.	Number of returns.	Net income	Income tax, normal and additional.
$3,000 to $4,000 [1]	130	$465,898	.....	3,175	$11,231,181	.....	1,913	$6,756,472	.....
$3,000 to $4,000	29	100,084	$230	337	1,191,317	$3,608	394	1,391,456	$5,149
$4,000 to $5,000	106	472,516	893	3,250	14,543,932	28,715	1,805	8,067,954	20,127
$5,000 to $6,000	97	530,581	2,542	2,489	13,708,608	60,196	1,359	7,413,562	35,713
$6,000 to $7,000	62	400,926	2,451	1,712	11,028,287	66,424	1,039	6,707,699	43,221
$7,000 to $8,000	45	337,225	2,673	1,179	8,825,283	62,072	752	5,609,487	41,865
$8,000 to $9,000	41	346,423	2,790	905	7,655,167	58,407	592	5,005,011	42,512
$9,000 to $10,000	33	311,479	2,488	673	6,338,198	55,518	483	4,580,471	40,828
$10,000 to $15,000	85	1,026,325	10,250	1,917	23,236,287	223,577	1,415	17,046,910	171,605
$15,000 to $20,000	50	860,105	8,883	930	15,884,528	172,288	686	11,645,962	128,740
$20,000 to $25,000	32	692,239	6,816	513	11,457,824	152,678	432	9,423,802	119,599
$25,000 to $30,000	23	639,367	7,988	288	7,701,171	107,942	257	6,760,870	92,930
$30,000 to $40,000	17	592,056	8,660	399	13,353,938	205,611	363	12,018,445	187,941
$40,000 to $50,000	23	957,279	14,134	202	8,674,245	149,812	214	8,927,361	156,644
$50,000 to $60,000	5	280,172	4,671	140	7,242,447	146,066	145	7,508,041	146,839
$60,000 to $70,000	8	503,174	9,854	96	6,021,820	138,813	111	6,572,267	151,293
$70,000 to $80,000	4	223,167	3,710	87	6,231,796	151,561	64	4,445,922	109,988
$80,000 to $90,000	2	(2)	(2)	50	4,035,066	115,826	54	4,336,310	113,113
$90,000 to $100,000	2	(2)	(2)	36	3,204,170	87,978	45	3,832,007	115,843
$100,000 to $150,000	6	693,493	22,748	102	11,688,906	414,362	141	15,495,832	559,856
$150,000 to $200,000	5	750,603	35,910	52	8,627,596	380,595	76	11,904,739	517,187
$200,000 to $250,000	1	(2)	(2)	27	5,960,742	301,455	41	8,127,620	431,866
$250,000 to $300,000	3	831,204	50,823	14	3,453,600	182,530	23	5,709,963	312,657
$300,000 to $400,000	2	(2)	(2)	13	4,366,987	281,363	26	8,090,293	522,612
$400,000 to $500,000	.....	.....	.....	3	(2)	(2)	19	7,741,083	570,008
$500,000 to $1,000,000	.....	.....	.....	12	7,506,953	677,424	21	11,849,768	990,834
$1,000,000 to $1,500,000	.....	.....	.....	3	(2)	(2)	5	4,571,287	436,082
$1,500,000 to $2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000 to $3,000,000	.....	.....	.....	.....	.....	.....	1	(2)	(2)
$3,000,000 to $4,000,000	.....	.....	.....	1	(2)	(2)	1	(2)	(2)
$4,000,000 to $5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	1	(2)	(2)
Classes grouped [2]	.....	1,390,808	70,189	.....	7,380,338	755,841	.....	6,063,232	481,778
Total	811	12,405,124	268,703	18,605	230,550,387	4,980,662	12,478	217,603,826	6,546,230

[1] Nontaxable; specific exemption and dividends exceed net income.
[2] Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES.

[Income returned for the calendar year ended Dec. 31, 1916.]

ALABAMA.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Agriculture and animal husbandry:										
1	Farming	26	6	$35,979	$17,773	$18,206	$366	20	$153,403	$215,712	$62,309
2	Florists and fruit growers	14	5	190,926	170,720	20,206	403	9	34,178	51,458	17,280
3	Stock raising	4	2	1,377	1,120	257	5	2	139	20,494	20,355
4	Forest and lumber not provided for elsewhere	8	5	415,891	171,394	244,497	4,945				
	Total, agriculture and animal husbandry	52	18	644,173	361,007	283,166	5,719	34	189,336	293,911	1,045,575
	Extraction of minerals:										
5	Coal mines	81	51	29,953,121	11,336,636	18,616,485	372,319	30	3,966,220	4,421,281	455,061
6	Copper mines										
7	Gold and silver and precious metals	1						1	467	1,485	1,018
8	Iron mines	7	2	812,646	512,639	300,007	6,000	5	19,328	71,599	52,271
9	Lead and zinc mines	1	1	38,337	24,480	13,857	277				
10	Quarries	6	2	74,303	50,142	24,161	484	4	488,922	615,357	126,435
11	Oil, gas, and salt wells	7	1	14,860	14,854	6	1	6	46,188	103,580	57,392
12	All other	5	2	47,082	38,502	8,580	172	3	21,096	21,451	355
	Total, extraction of minerals	108	59	30,940,349	11,977,253	18,963,096	379,253	49	4,542,221	5,234,753	692,532
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk										
14	Canning and preserving (fish and oysters, fruits and vegetables)	3	2	58,539	47,748	10,791	216	1	7,358	12,556	5,198
15	Oleomargarine	1						1	7,533	12,158	4,625
16	Slaughtering and meat packing, and meat products	7	4	264,456	212,563	51,893	1,043	3	75,530	83,674	8,144
17	Bread and bakery products	3	2	49,132	47,162	1,970	40	1	20,889	22,495	1,606
18	Coffee and spices	1	1	29,254	26,197	3,057	61				
19	Flour mills and gristmills	6	3	90,155	70,048	20,107	402	3	18,815	29,641	10,826
20	Sugar refining (not including beet sugar) and molasses	6	3	179,469	116,944	62,525	1,250	3	1,710	8,724	7,014

21	Btee sugar										
22	Confectionery and ice cream	16	7	203,327	196,120	7,207	144	9	258,639	273,241	14,602
23	Food preparations, all other	5	4	223,672	196,134	27,538	550	1	1,876	6,234	4,358
	Total, food and kindred products	48	26	1,098,004	912,916	185,088	3,706	22	392,350	448,723	56,373
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine	2	2	106,318	97,654	8,664	174				
26	Cotton goods	36	29	9,587,736	7,228,440	2,359,296	45,810	7	1,486,372	1,541,223	54,851
27	Hats and caps										
28	Hosiery and knit goods	4	4	709,959	642,942	67,017	1,340				
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing	4	3	81,098	42,208	38,890	778	1	4,755	10,780	6,025
32	Women's clothing										
33	Men's and women's other furnishings										
34	All other	5	5	788,597	634,030	154,567	3,091				
	Total, textiles and their produets	51	43	11,273,708	8,645,274	2,628,434	51,193	8	1,491,127	1,552,003	60,876
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	20	15	16,201,750	9,388,162	6,813,588	136,271	5	77,262	436,668	359,406
36	Foundry and machine shops	48	40	9,355,497	7,376,906	1,978,591	38,807	8	131,022	154,186	23,164
	Total, iron and steel products	68	55	25,557,247	16,765,068	8,792,179	175,078	13	208,284	590,854	382,570
	Lumber and its manufactures—										
37	Sawmills and planing mills	111	66	10,562,495	9,275,568	1,286,927	23,475	45	3,272,620	3,608,928	336,308
38	Furniture and fixtures	4	2	77,876	73,702	4,174	84	2	4,147	7,995	3,848
39	All other woodworking establishments	40	30	1,114,225	941,774	172,451	3,448	10	146,619	169,334	22,715
	Total, lumber and its manufactures	155	98	11,754,596	10,291,044	1,463,552	27,007	57	3,423,386	3,786,257	362,871
	Leather and finished products—										
40	Leather, tanned, curried, and finished										
41	Boots and shoes	1	1	11,366	9,614	1,752	35				
42	All other	2	1	38,293	33,219	5,074	101	1	2,412	4,032	1,620
	Total, leather and finished products	3	2	49,659	42,833	6,826	136	1	2,412	4,032	1,620
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper										
45	Printing and publishing	55	40	2,068,701	1,822,944	245,757	4,533	15	864,750	916,714	51,964
46	Industries relating to printing and publishing (engraving, stereotyping end electrotyping, type founding, etc.)	2	2	26,209	25,702	507	11				
	Total, paper and printing	57	42	2,094,910	1,848,646	246,264	4,544	15	864,750	916,714	51,964

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

ALABAMA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Liquors and beverages—										
47	Distilled	2						2	$1,210	$1,289	$79
48	Malted	1						1	152	185	33
49	All other	30	19	$680,665	$476,369	$204,296	$4,085	11	36,854	41,539	4,685
	Total, liquors and beverages	33	19	680,665	476,369	204,296	4,085	14	38,216	43,013	4,797
	Chemicals and allied products—										
50	Chemicals	6	3	166,974	105,498	61,476	1,230	3	49,125	51,456	2,331
51	Fertilizers	30	18	928,385	721,469	206,916	4,025	12	91,248	158,571	67,323
52	Gas, illuminating and heating	3	2	1,700	1,381	319	6	1	29,645	31,803	2,158
53	Oils, and oil products	46	26	3,141,910	2,879,720	262,190	5,038	20	388,665	442,528	53,863
54	Paints and varnishes	4	3	238,598	195,229	43,369	867	1	1,200	1,400	200
55	Patent medicines	3	1	22,427	19,648	2,779	56	2	5,310	6,538	1,228
56	Petroleum, refined										
57	Soap										
58	All other	23	14	753,935	491,840	262,095	5,233	9	173,785	2,840,597	2,666,812
	Total, chemicals and allied products	115	67	5,253,929	4,414,785	839,144	16,455	48	738,978	3,532,893	2,793,915
	Stone, clay, and glass products—										
	Stone—										
59	Cement	6	5	1,604,767	1,361,976	242,791	4,857	1	55,072	56,487	1,415
60	Marble and stone work	7	4	253,945	224,882	29,063	582	3	78,446	80,070	1,624
	Clay—										
61	Brick and tile	15	7	232,644	198,831	33,813	618	8	260,145	273,243	13,098
62	Pottery, terra cotta, fire clay, etc	4	2	73,715	15,890	57,825	1,156	2	62,875	103,547	40,672
63	All other	1						1	7,566	11,489	3,923
64	Glass and glass products										
	Total, stone, clay, and glass products	33	18	2,165,071	1,801,579	363,492	7,213	15	464,104	524,836	60,732

	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures	5	4	294,885	225,557	69,328	1,387	1	30,282	33,910	3,628
67	Automobiles, motorcycles, and bicycles	4	3	63,922	59,073	4,849	96	1	6,720	6,765	45
68	Carriages and wagons	8	5	166,772	129,235	37,537	750	3	6,025	15,547	9,522
69	Cars (steam railroad, street cars, etc.)	1						1		311	311
70	All other										
	Total, metals and metal products other than iron and steel	18	12	525,579	413,865	111,714	2,233	6	43,027	56,533	13,506
	Miscellaneous industries—										
71	Tobacco										
72	Agricultural implements	1						1	4,032	11,921	7,889
73	Electrical machinery	1						1	5,737	6,781	1,044
74	Musical instruments, pianos, organs, etc	1	1	18,946	18,387	559	11				
75	Rubber goods										
76	Fur goods										
77	Shipbuilding	3	3	372,073	290,115	81,958	1,638				
78	Building construction	17	7	203,733	191,097	12,636	253	10	83,997	95,661	11,664
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	24	16	1,107,019	1,024,906	82,113	1,661	8	101,876	120,349	18,473
80	Engineering	3	1	13,713	13,068	645	13	2	11,351	14,803	3,452
81	All other	67	49	2,108,208	1,763,509	344,699	6,856	18	363,483	399,590	36,107
	Total, miscellaneous industries	117	77	3,823,692	3,301,082	522,610	10,432	40	570,476	649,105	78,629
	Grand total, manufacturing and mechanical industries	698	459	64,277,060	48,913,461	15,363,599	302,082	239	8,237,110	12,104,963	3,867,853
	Public utilities:										
82	Electric and gas lighting and power companies	28	16	5,487,104	5,015,312	471,792	9,454	12	364,993	455,641	90,648
83	Railroads, steam	18	9	15,520,751	13,702,981	1,817,770	36,355	9	2,434,157	2,691,175	257,018
84	Railways, electric, city and suburban	14	7	1,170,901	957,398	213,503	4,271	7	707,076	776,086	69,010
85	Steamship transportation companies	13	5	216,476	93,243	123,233	2,464	8	75,943	107,108	31,165
86	Waterworks	7	5	182,181	112,917	69,264	1,385	2	2,811	4,006	1,195
87	Express companies										
88	Telephone, telegraph, and radio companies	19	11	419,259	107,572	11,687	257	8	68,101	102,798	34,697
89	All other	58	43	691,620	597,380	94,240	1,861	15	142,014	150,496	8,482
	Total, public utilities	157	96	23,388,292	20,586,803	2,801,489	56,047	61	3,795,095	4,287,310	492,215
	Banks and insurance companies:										
	Banks—										
90	National banks	86	84	3,835,750	2,676,103	1,159,647	23,191	2	270,942	286,870	15,928
91	Savings banks and State banks	226	199	2,759,559	1,737,110	1,022,449	20,694	27	424,200	821,164	396,964
92	Trust companies	24	18	684,548	512,512	172,036	3,413	6	299,490	324,308	24,818
	Total, banks	336	301	7,279,857	4,925,725	2,354,132	47,298	35	994,732	1,432,342	437,710

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

ALABAMA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Banks and insurance companies—Continued.										
	Insurance companies—										
93	Life	4	3	$454,994	$394,464	$60,530	$1,211	1	$165,811	$175,123	$9,312
94	Fire and marine (stock)	3	2	58,384	40,905	17,479	350	1	11,449	15,023	3,574
95	Fire and marine (mutual)	1	1	48,306	23,945	24,361	487				
96	Casualty	24	20	350,460	292,979	57,481	1,106	4	484,572	496,353	11,781
97	Fidelity and surety										
98	All other	1	1	27,835	24,288	3,547	71				
	Total, insurance companies	33	27	939,979	776,581	163,398	3,225	6	661,832	686,499	24,667
	Grand total—banks and insurance companies	369	328	8,219,836	5,702,306	2,517,530	50,523	41	1,656,564	2,118,841	462,377
	Merchandising companies:										
99	Department stores	18	13	2,153,926	1,948,671	205,255	3,964	5	168,899	197,960	29,061
100	Wholesale jobbers	139	116	7,355,149	5,007,729	2,327,420	44,896	23	534,537	566,277	31,740
101	Real estate	266	118	1,071,379	839,589	231,790	4,671	148	701,864	1,058,959	357,095
102	Amusement companies	42	16	597,651	568,838	28,813	553	26	467,332	524,490	57,158
103	Hotels and restaurants	21	10	607,697	569,552	38,145	763	11	946,567	1,038,540	91,973
	Total, merchandising companies	486	273	11,765,802	8,934,379	2,831,423	54,847	213	2,819,199	3,386,226	567,027
104	All other corporations of every description not elsewhere provided for	1,137	703	13,471,300	10,338,826	3,132,474	63,931	434	5,394,079	5,751,438	357,359
105	Corporations—inactive	354						354	869	4,787	3,918
	Total, miscellaneous companies	1,491	703	13,471,300	10,338,826	3,132,474	63,931	788	5,394,948	5,756,225	361,277
	Grand total for the State of Alabama	3,361	1,936	152,706,812	106,814,035	45,892,777	912,402	1,425	26,634,373	33,182,229	6,547,856

ALASKA.

	Agriculture and animal husbandry:										
1	Farming										
2	Florists and fruit growers										
3	Stock raising										
4	Forest and lumber not provided for elsewhere										
	Total, agriculture and animal husbandry										
	Extraction of minerals:										
5	Coal mines	1						1	$100	$150	$50
6	Copper mines	2						2		4,815	4,815
7	Gold and silver and precious metals	7	1	$45,274	$45,016	$258	$5	6	100,284	137,217	36,933
8	Iron mines										
9	Lead and zinc mines										
10	Quarries										
11	Oil, gas, and salt wells	1	1	9,322	6,760	2,562	51				
12	All other	18	2	59,764	52,062	7,702	154	16	1,942,798	2,103,272	160,474
	Total, extraction of minerals	29	4	114,360	103,838	10,522	210	25	2,043,182	2,245,454	202,272
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk										
14	Canning and preserving (fish and oysters, fruits and vegetables)	8	5	259,806	208,021	51,785	1,079	3	49,951	56,540	6,589
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products										
17	Bread and bakery products										
18	Coffee and spices										
19	Flour mills and gristmills										
20	Sugar refining (not including beet sugar) and molasses										
21	Beet sugar										
22	Confectionery and ice cream										
23	Food preparations, all other										
	Total, food and kindred products	8	5	259,806	208,021	51,785	1,079	3	49,951	56,540	6,589
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods										
27	Hats and caps										
28	Hosiery and knit goods										
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing										
32	Women's clothing										

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

ALASKA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Textiles and their products—Continued.										
33	Men's and women's other furnishings										
34	All other										
	Total, textiles and their products										
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills										
36	Foundry and machine shops	3	3	$133,643	$106,310	$27,333	$547				
	Total, iron and steel products	3	3	133,643	106,310	27,333	547				
	Lumber and its manufactures—										
37	Sawmills and planing mills	5	4	257,043	192,971	64,072	1,227	1	$13,241	$13,622	$381
38	Furniture and fixtures										
39	All other woodworking establishments										
	Total, lumber and its manufactures	5	4	257,043	192,971	64,072	1,227	1	13,241	13,622	381
	Leather and finished products—										
40	Leather, tanned, curried, and finished										
41	Boots and shoes										
42	All other										
	Total, leather and finished products										
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper										
45	Printing and publishing	4	3	92,011	82,635	9,376	188	1	12,800	14,326	1,526

46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	1						1	12,929	12,961	32
	Total, paper and printing	5	3	92,011	82,635	9,376	188	2	25,729	27,287	1,558
	Liquors and beverages—										
47	Distilled										
48	Malted	1	1	67,036	49,398	17,638	353				
49	All other	1	1	11,914	8,923	2,991	60				
	Total, liquors and beverages	2	2	78,950	58,321	20,629	413				
	Chemicals and allied products—										
50	Chemicals										
51	Fertilizers										
52	Gas, illuminating and heating										
53	Oils and oil products										
54	Paints and varnishes										
55	Patent medicines										
56	Petroleum, refined										
57	Soap										
58	All other										
	Total, chemicals and allied products										
	Stone, clay, and glass products—										
	Stone—										
59	Cement										
60	Marble and stone work										
	Clay—										
61	Brick and tile										
62	Pottery terra cotta, fire clay, etc										
63	All other										
64	Glass and glass products										
	Total, stone, clay, and glass products										
	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures										
67	Automobiles, motorcycles, and bicycles										
68	Carriages and wagons										
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metal and metal products other than iron and steel										
	Miscellaneous industries—										
71	Tobacco										
72	Agricultural implements										

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

ALASKA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Miscellaneous industries—Continued.										
73	Electrical machinery										
74	Musical instruments, pianos, organs, etc										
75	Rubber goods										
76	Fur goods										
77	Shipbuilding										
78	Building construction										
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)										
80	Engineering										
81	All other	3	2	$76,956	$60,444	$16,512	$330	1		$3,000	$3,000
	Total, miscellaneous industries	3	2	76,956	60,444	16,512	330	1		3,000	3,000
	Grand total, manufacturing and mechanical industries	26	19	898,409	708,702	189,707	3,784	7	$88,921	100,449	11,528
	Public utilities:										
82	Electric and gas lighting and power companies	7	6	153,741	112,811	40,930	819	1	462	555	93
83	Railroads, steam	1	1	1,965		1,965	39				
84	Railways, electric, city and suburban										
85	Steamship transportation companies	1						1	24,779	26,407	1,628
86	Waterworks	2	2	28,391	16,715	11,676	234				
87	Express companies										
88	Telephone, telegraph, and radio companies	3	2	54,758	34,040	20,718	414	1	18,530	20,909	2,379
89	All other	7	3	125,770	90,676	35,094	702	4	49,377	55,108	5,731
	Total, public utilities	21	14	364,625	254,242	110,383	2,208	7	93,148	102,979	9,831

	Banks and insurance companies:										
	Banks—										
90	National banks	2	1	39,370	29,340	10,030	201	1	13,376	17,037	3,661
91	Savings banks and State banks	14	12	362,243	234,309	127,934	2,395	2	66,003	95,639	29,636
92	Trust companies										
	Total, banks	16	13	401,613	263,649	137,964	2,596	3	79,379	112,676	33,297
	Insurance companies—										
93	Life										
94	Fire and marine (stock)										
95	Fire and marine (mutual)										
96	Casualty	1						1	1,128	3,995	2,867
97	Fidelity and surety										
98	All other										
	Total, insurance companies	1						1	1,128	3,995	2,867
	Grand total, banks and insurance companies	17	13	401,613	263,649	137,964	2,596	4	80,507	116,671	36,164
	Merchandising companies:										
99	Department stores										
100	Wholesale jobbers	1	1	30,426	22,493	7,933	159				
101	Real estate	1	1	1,456	798	658	13				
102	Amusement companies	1	1	6,291	5,244	1,047	21				
103	Hotels and restaurants	5	2	73,722	61,189	12,533	233	3	77,879	84,154	6,275
	Total, merchandising companies	8	5	111,895	89,724	22,171	426	3	77,879	84,154	6,275
104	All other corporations of every description not elsewhere provided for	62	35	942,119	667,963	274,156	5,412	27	212,476	277,848	65,372
105	Corporations—inactive	43						43		503	503
	Total, miscellaneous companies	105	35	942,119	667,963	274,156	5,412	70	212,476	278,351	65,875
	Grand total for the Territory of Alaska	206	90	2,833,021	2,088,118	744,903	14,636	116	2,596,113	2,928,058	331,945

ARIZONA.

	Agriculture and animal husbandry:										
1	Farming	18	6	$56,943	$38,519	$18,424	$370	12	$94,653	$292,715	$198,062
2	Florists and fruit growers	3	2	8,693	5,007	3,686	73	1		25,000	25,000
3	Stock raising	57	37	2,077,166	1,278,095	799,071	15,936	20	91,671	180,711	89,040
4	Forest and lumber not provided for elsewhere	1	1	38,275	13,092	25,183	504				
	Total, agriculture and animal husbandry	79	46	2,181,077	1,334,713	846,364	16,883	33	186,324	498,426	312,102

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

ARIZONA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Extraction of minerals:										
5	Coal mines										
6	Copper mines	73	7	$47,065,730	$25,166,912	$21,898,818	$437,904	66	$322,718	$1,375,553	$1,052,835
7	Gold and silver and precious metals	37						37	109,537	391,678	282,141
8	Iron mines										
9	Lead and zinc mines	1						1		11,530	11,530
10	Quarries	1						1	413	636	223
11	Oil, gas, and salt wells	3	2	43,362	37,778	5,584	112	1		16,494	16,494
12	All other	138	12	1,487,607	1,182,972	304,635	6,864	126	1,103,409	2,311,504	1,208,095
	Total, extraction of minerals	253	21	48,596,699	26,387,662	22,209,037	444,880	232	1,536,077	4,107,395	2,571,318
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	6	5	392,100	277,625	114,475	2,289	1	2,674	3,000	326
14	Canning and preserving (fish and oysters, fruits and vegetables)	1						1	354	2,065	1,711
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	2	1	12,350	9,480	2,870	57	1	24,467	33,500	9,033
17	Bread and bakery products	1						1	30,000	39,345	9,345
18	Coffee and spices										
19	Flour mills and gristmills	8	7	493,947	236,525	257,422	5,125	1	30,967	30,967	
20	Sugar refining (not including beet sugar) and molasses										
21	Beet sugar										
22	Confectionery and ice cream	2	1	21,610	16,959	4,651	93	1	3,833	5,294	1,461
23	Food preparations, all other										
	Total, food and kindred products	20	14	920,007	540,589	379,418	7,564	6	92,295	114,171	21,876
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										

26	Cotton goods										
27	Hats and caps										
28	Hosiery and knit goods										
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing										
32	Women's clothing										
33	Men's and women's other furnishings										
34	All other										
	Total, textiles and their products										
	Iron and steel products—										
35	Blast furnaces, steel works, and rolling mills										
36	Foundry and machine shops	7	4	142,879	128,108	14,771	275	3	4,650	5,427	777
	Total, iron and steel products	7	4	142,879	128,108	14,771	275	3	4,650	5,427	777
	Lumber and its manufactures—										
37	Sawmills and planing mills	12	11	1,384,429	1,019,095	365,334	7,251	1		5,000	5,000
38	Furniture and fixtures										
39	All other woodworking establishments	1	1	37,244	19,298	17,946	359				
	Total, lumber and its manufactures	13	12	1,421,673	1,038,393	383,280	7,610	1		5,000	5,000
	Leather and finished products—										
40	Leather, tanned, curried, and finished										
41	Boots and shoes										
42	All other										
	Total, leather and finished products										
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper										
45	Printing and publishing	22	14	956,494	880,156	76,338	1,526	8	108,945	121,376	12,431
46	Industries relating to printing and publishing (engraving, sterotyping, and electrotyping, type founding, etc.)										
	Total, paper and printing	22	14	956,494	880,156	76,338	1,526	8	108,945	121,376	12,431
	Liquors and beverages—										
47	Distilled										
48	Malted										
49	All other	1	1	30,087	21,298	8,789	176				
	Total, liquors and beverages	1	1	30,087	21,298	8,789	176				
	Chemicals and allied products—										
50	Chemicals										
51	Fertilizers										

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

ARIZONA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Chemicals and allied products—Continued.										
52	Gas, illuminating and heating										
53	Oils, and oil products	2	1	$22,821	$14,225	$8,596	$172	1	$15,051	$26,614	$11,563
54	Paints and varnishes										
55	Patent medicines	1						1	400	1,437	1,037
56	Petroleum, refined										
57	Soap										
58	All other										
	Total, chemicals and allied products	3	1	22,821	14,225	8,596	172	2	15,451	28,051	12,600
	Stone, clay, and glass products—										
	Stone—										
59	Cement										
60	Marble and stone work										
	Clay—										
61	Brick and tile	2						2	75,277	88,168	12,891
62	Pottery, terra cotta, fire clay, etc										
63	All other	1	1	53,021	26,245	26,776	536				
64	Glass and glass products										
	Total, stone, clay, and glass products	3	1	53,021	26,245	26,776	536	2	75,277	88,168	12,891
	Metals and metal products other than iron and steel—										
65	Smelters	2	1	3,698,590	3,040,464	658,126	13,163	1	22,202	29,336	7,134
66	Manufactures	1						1	9,336	27,818	18,482
67	Automobiles, motorcycles, and bicycles										
68	Carriages and wagons										
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metal products other than iron and steel	3	1	3,698,590	3,040,464	658,126	13,163	2	31,538	57,154	25,616

	Miscellaneous industries—										
71	Tobacco										
72	Agricultural implements										
73	Electrical machinery										
74	Musical instruments, pianos, organs, etc										
75	Rubber goods										
76	Fur goods										
77	Shipbuilding										
78	Building construction	7	6	116,379	84,010	32,369	648	1	24,314	24,452	138
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)										
80	Engineering	1	1	664	553	111	2				
81	All other	14	14	662,549	524,527	138,022	2,758				
	Total, miscellaneous industries	22	21	779,592	609,090	170,502	3,408	1	24,314	24,452	138
	Grand total, manufacturing and mechanical industries	94	69	8,025,164	6,298,568	1,726,598	34,430	25	352,470	443,799	91,329
	Public utilities:										
82	Electric and gas lighting and power companies	15	12	2,009,981	1,656,743	353,238	7,285	3	88,076	94,650	6,574
83	Railroads, steam	19	9	7,953,668	6,074,598	1,879,070	37,523	10	6,877,843	14,431,601	7,553,758
84	Railways, electric, city and suburban	2	1	107,049	97,503	9,546	191	1	27,940	31,080	3,140
85	Steamship transportation companies										
86	Waterworks	11	5	347,428	232,591	114,837	2,308	6	34,923	38,368	3,445
87	Express companies										
88	Telephone, telegraph, and radio companies	10	5	50,989	47,454	3,535	69	5	65,860	137,714	71,854
89	All other	14	9	190,523	158,003	32,520	650	5	21,129	41,095	19,966
	Total, public utilities	71	41	10,659,638	8,266,892	2,392,746	48,026	30	7,115,771	14,774,508	7,658,737
	Banks and insurance companies:										
	Banks—										
90	National banks	14	13	912,938	666,521	246,417	4,928	1	196,171	202,264	6,093
91	Savings banks and State banks	44	41	2,008,894	1,268,964	739,930	14,797	3	12,215	12,484	269
92	Trust companies	6	5	130,940	91,592	39,348	770	1	52,624	111,693	59,069
	Total, banks	64	59	3,052,772	2,027,077	1,025,695	20,495	5	261,010	326,441	65,431
	Insurance companies—										
93	Life										
94	Fire and marine (stock)	1						1	314,214	413,664	99,450
95	Fire and marine (mutual)										
96	Casualty	11	6	46,995	36,882	10,113	203	5	14,508	14,821	313
97	Fidelity and surety										
98	All other	1	1	453	306	147	2				
	Total, insurance companies	13	7	47,448	37,188	10,260	205	6	328,722	428,485	99,763
	Grand total, banks and insurance companies	77	66	3,100,220	2,064,265	1,035,955	20,700	11	589,732	754,926	165,194

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

ARIZONA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Merchandising companies:										
99	Department stores	1	1	$69,585	$34,895	$34,690	$694	.....	.....	.....	.....
100	Wholesale jobbers	14	14	1,012,491	659,489	353,002	6,346	.....	.....	.....	.....
101	Real estate	32	17	569,338	368,409	200,929	4,019	15	$136,270	$255,207	$118,937
102	Amusement companies	5	1	25,996	24,373	1,623	12	4	51,640	55,181	3,541
103	Hotels and restaurants	8	5	412,603	367,590	45,013	899	3	49,390	75,059	25,669
	Total, merchandising companies	60	38	2,090,013	1,454,756	635,257	11,970	22	237,300	385,447	148,147
104	All other corporations of every description not elsewhere provided for	365	259	6,928,455	4,850,151	2,078,304	42,292	106	1,053,729	1,377,099	323,370
105	Corporations—inactive	391	.....	.....	.....	.....	.....	391	1,242	140,102	138,860
	Total, miscellaneous companies	756	259	6,928,455	4,850,151	2,078,304	42,292	497	1,054,971	1,517,201	462,230
	Grand total for the State of Arizona	1,390	540	81,581,266	50,657,007	30,924,259	619,181	850	11,072,645	22,481,702	11,409,057

ARKANSAS.

	Agriculture and animal husbandry:										
1	Farming	24	14	$400,089	$232,283	$167,806	$3,268	10	$74,160	$121,831	$47,671
2	Florists and fruit growers	13	2	119,470	103,082	16,388	328	11	10,442	18,342	7,900
3	Stock raising	3	2	8,876	7,518	1,358	27	1	.....	5,360	5,360
4	Forest and lumber not provided for elsewhere	12	3	88,300	66,687	21,613	442	9	422,834	494,031	71,197
	Total, agriculture and animal husbandry	52	21	616,735	409,570	207,165	4,065	31	507,436	639,564	132,128

	Extraction of minerals:										
5	Coal mines	27	10	812,601	725,501	87,100	1,587	17	369,870	471,968	102,098
6	Copper mines										
7	Gold and silver and precious metals										
8	Iron mines										
9	Lead and zinc mines	11	3	13,025	4,837	8,188	163	8	1,749	65,394	63,645
10	Quarries	2	2	58,629	57,389	1,240	21				
11	Oil, gas, and salt wells	14	5	204,196	174,111	30,085	602	9	1,040,064	1,046,726	6,662
12	All other	8	2	245,538	235,353	10,185	204	6	69,620	84,763	15,143
	Total, extraction of minerals	62	22	1,333,989	1,197,191	136,798	2,577	40	1,481,303	1,668,851	187,548
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk										
14	Canning and preserving (fish and oysters, fruits and vegetables)	6	3	69,065	66,024	3,041	61	3	1,629	4,267	2,638
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products										
17	Bread and bakery products	2	2	62,189	54,022	8,167	172				
18	Coffee and spices	3	3	165,748	131,408	34,340	688				
19	Flour mills and gristmills	18	12	633,689	463,158	170,531	3,068	6	177,225	214,030	36,805
20	Sugar refining (not including beet sugar) and molasses										
21	Beet sugar										
22	Confectionery and ice cream	5	4	190,396	137,829	52,567	1,060	1	41,441	41,782	341
23	Food preparations, all other	4	2	41,864	37,631	4,233	78	2	39,807	42,188	2,381
	Total, food and kindred products	38	26	1,162,951	890,072	272,879	5,127	12	260,102	302,267	42,165
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine	1	1	5,387	2,930	2,457	49				
26	Cotton goods	1	1	145,929	115,293	30,636	613				
27	Hats and caps										
28	Hosiery and knit goods										
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing	1						1	68,107	68,135	28
32	Women's clothing										
33	Men's and women's other furnishings	1	1	13,753	11,552	2,201	44				
34	All other	4	4	197,589	147,113	50,476	1,010				
	Total, textiles and their products	8	7	362,658	276,888	85,770	1,716	1	68,107	68,135	28
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	1	1	10,302	9,780	522	10				
36	Foundry and machine shops	13	11	475,048	378,530	96,518	1,901	2	27,140	29,290	2,150
	Total, iron and steel products	14	12	485,350	388,310	97,040	1,911	2	27,140	29,290	2,150

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

ARKANSAS—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Lumber and its manufactures—										
37	Sawmills and planing mills	103	80	$14,755,789	$12,211,363	$2,544,426	$48,676	23	$2,288,682	$2,597,951	$309,269
38	Furniture and fixtures	6	5	383,025	311,980	71,045	1,421	1	5,636	38,077	32,441
39	All other woodworking establishments	51	38	2,343,175	1,927,189	415,986	7,330	13	540,766	586,868	46,102
	Total, lumber and its manufactures	160	123	17,481,989	14,450,532	3,031,457	57,427	37	2,835,084	3,222,896	387,812
	Leather and finished products—										
40	Leather, tanned, curried, and finished										
41	Boots and shoes	1	1	18,936	18,934	2	1				
42	All other	2	2	63,148	48,474	14,674	223				
	Total, leather and finished products	3	3	82,084	67,408	14,676	224				
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper										
45	Printing and publishing	25	16	850,209	698,094	152,115	2,995	9	159,533	167,063	7,530
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	1	1	2,904	2,678	226	5				
	Total, paper and printing	26	17	853,113	700,772	152,341	3,000	9	159,533	167,063	7,530
	Liquors and beverages—										
47	Distilled										
48	Malted										
49	All other	11	9	191,620	139,776	51,844	1,037	2	9,596	12,568	2,972
	Total, liquors and beverages	11	9	191,620	139,776	51,844	1,037	2	9,596	12,568	2,972
	Chemicals and allied products—										
50	Chemicals										
51	Fertilizers	2	2	129,845	116,755	13,090	245				

52	Gas, illuminating and heating	1	1	13,078	9,663	3,415	68				
53	Oils, and oil products	19	9	1,906,543	1,827,668	78,875	1,503	10	317,529	397,136	79,607
54	Paints and varnishes	1	1	68,068	67,102	966	19				
55	Patent medicines	6	4	135,347	79,564	55,783	1,177	2	200	244	44
56	Petroleum, refined	1						1	114,339	121,753	7,414
57	Soap										
58	All other	1						1	7,473	11,268	3,795
	Total, chemicals and allied products	31	17	2,252,881	2,100,752	152,129	3,012	14	439,541	530,401	90,860
	Stone, clay, and glass products—										
	Stone—										
59	Cement										
60	Marble and stone work	6	2	57,014	55,250	1,764	36	4	32,989	41,006	8,017
	Clay—										
61	Brick and tile	9	6	276,660	236,668	39,992	800	3	87,695	220,445	132,750
62	Pottery, terra cotta, fire clay, etc	1	1	12,399	10,428	1,971	39				
63	All other	1	1	18,613	16,520	2,093	42				
64	Glass and glass products										
	Total, stone, clay, and glass products	17	10	364,686	318,866	45,820	917	7	120,684	261,451	140,767
	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures										
67	Automobiles, motorcycles, and bicycles										
68	Carriages and wagons	7	6	153,535	103,933	49,602	899	1	49,387	49,755	368
69	Cars (steam railroad, street cars, etc.)										
70	All other	1	1	45,108	45,079	29	1				
	Total, metals and metal products other than iron and steel	8	7	198,643	149,012	49,631	900	1	49,387	49,755	368
	Miscellaneous industries—										
71	Tobacco										
72	Agricultural implements										
73	Electrical machinery										
74	Musical instruments, pianos, organs, etc										
75	Rubber goods	1						1		586	586
76	Fur goods	1	1	85,866	30,627	55,239	1,105				
77	Shipbuilding										
78	Building construction	5	2	16,099	14,327	1,772	35	3	8,291	13,168	4,877
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	2						2	271,005	289,791	18,786
80	Engineering	1	1	319,630	317,434	2,196	31				
81	All other	48	31	1,136,606	967,450	169,156	3,270	17	142,288	151,148	8,860
	Total, miscellaneous industries	58	35	1,558,201	1,329,838	228,363	4,441	23	421,584	454,693	33,109
	Grand total, manufacturing and mechanical industries	374	266	24,994,176	20,812,226	4,181,950	79,712	108	4,390,758	5,098,519	707,761

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

ARKANSAS—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Public utilities:										
82	Electric and gas lighting and power companies	34	22	$1,388,554	$1,164,831	$223,723	$4,194	12	$111,442	$131,062	$19,620
83	Railroads, steam	45	19	5,646,644	4,954,463	692,181	11,514	26	2,109,994	2,629,684	519,690
84	Railways, electric, city, and suburban	11	4	1,781,928	1,626,639	155,289	3,087	7	1,053,024	1,123,452	70,428
85	Steamship transportation companies	6	1	11,611	10,940	671	13	5	44,923	56,639	11,716
86	Waterworks	7	6	240,467	204,664	35,803	716	1	19	3,614	3,595
87	Express companies	3	3	55,976	51,623	4,353	87				
88	Telephone, telegraph, and radio companies	33	29	223,994	189,517	34,477	686	4	9,422	13,205	3,783
89	All other	29	22	383,504	298,584	84,920	1,451	7	13,577	18,168	4,591
	Total, public utilities	168	106	9,732,678	8,501,261	1,231,417	21,748	62	3,342,401	3,975,824	633,423
	Banks and insurance companies:										
	Banks—										
90	National banks	67	63	1,973,915	1,280,538	693,377	13,839	4	305,123	317,490	12,367
91	Savings banks and State banks	378	348	4,370,881	2,724,004	1,646,877	33,686	30	168,768	232,612	63,844
92	Trust companies	27	24	903,686	580,143	323,543	6,471	3	32,665	48,456	15,791
	Total, banks	472	435	7,248,482	4,584,685	2,663,797	53,996	37	506,556	598,558	92,002
	Insurance companies—										
93	Life	8	2	75,335	61,800	13,535	270	6	730,540	756,080	25,540
94	Fire and marine (stock)	1	1	241,610	150,692	90,918	1,818				
95	Fire and marine (mutual)										
96	Casualty	26	20	91,528	65,325	26,203	536	6	8,476	8,835	359
97	Fidelity										
98	All other										
	Total, insurance companies	35	23	408,473	277,817	130,656	2,624	12	739,016	764,915	25,899
	Grand total, banks and insurance companies	507	458	7,656,955	4,862,502	2,794,453	56,620	49	1,245,572	1,363,473	117,901

	Merchandising companies:											
99	Department stores	2	2	715,519	602,351	113,168	2,263	.....	.....	.....	.....
100	Wholesale jobbers	75	67	4,604,356	2,832,077	1,772,279	34,816	8	51,161	58,579	7,418
101	Real estate	112	63	426,871	277,121	149,750	2,833	49	126,729	201,570	74,841
102	Amusement companies	19	10	146,609	135,555	11,054	212	9	215,724	240,850	25,126
103	Hotels and restaurants	12	10	740,904	639,344	101,560	2,022	2	11,885	13,725	1,840
	Total, merchandising companies	220	152	6,634,259	4,486,448	2,147,811	42,146	68	405,499	514,724	109,225
104	All other corporations of every description not elsewhere provided for	778	619	22,263,526	8,171,729	14,091,797	280,262	159	1,324,500	1,643,618	319,118
105	Corporations—inactive	183	.....	.....	.....	.....	.....	183	26	30,289	30,263
	Total, miscellaneous companies	961	619	22,263,526	8,171,729	14,091,797	280,262	342	1,324,526	1,673,907	349,381
	Grand total for the State of Arkansas	2,344	1,644	73,232,318	48,440,927	24,791,391	487,130	700	12,697,495	14,934,862	2,237,367

CALIFORNIA.

	Agriculture and animal husbandry:										
1	Farming	493	241	$12,703,774	$7,479,948	$5,223,826	$104,007	252	$3,634,278	$5,377,567	$1,743,289
2	Florists and fruit growers	340	187	6,330,856	4,600,678	1,730,178	33,978	153	1,663,706	2,472,726	809,020
3	Stock raising	196	117	9,387,787	7,104,574	2,283,213	45,909	79	822,292	1,343,479	521,187
4	Forest and lumber not provided for elsewhere	72	27	6,116,669	5,161,644	955,025	19,099	45	2,011,778	5,193,705	3,181,927
	Total, agriculture and animal husbandry	1,101	572	34,539,086	24,346,844	10,192,242	202,993	529	8,132,054	14,387,477	6,255,423
	Extraction of minerals:										
5	Coal mines	10	3	1,039,972	650,199	389,773	7,796	7	709,765	920,279	210,514
6	Copper mines	41	16	4,889,628	1,996,683	2,892,945	57,863	25	1,840,039	1,933,652	93,613
7	Gold and silver and precious metals	275	35	13,256,706	8,859,034	4,397,672	87,953	240	5,555,260	8,411,592	2,856,332
8	Iron mines	3	.....	.....	.....	.....	.....	3	264,852	271,125	6,273
9	Lead and zinc mines	3	2	71,080	58,864	12,216	245	1	54,025	54,557	532
10	Quarries	31	8	502,233	466,175	36,058	722	23	819,218	1,064,300	245,082
11	Oil, gas, and salt wells	423	173	71,319,213	35,924,114	35,395,099	687,935	250	8,288,563	11,229,450	2,940,887
12	All other	344	84	21,197,199	14,883,308	6,313,891	126,547	260	4,248,355	5,908,993	1,660,638
	Total, extraction of minerals	1,130	321	112,276,031	62,838,377	49,437,654	969,061	809	21,780,077	29,793,948	8,013,871
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	94	67	4,938,581	4,618,627	319,954	5,905	27	933,088	992,048	58,960
14	Canning and preserving (fish and oysters, fruits and vegetables)	114	74	19,931,272	13,821,704	6,109,568	114,967	40	2,470,647	2,683,116	212,469
15	Oleomargarine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	Slaughtering and meat packing, and meat products	25	18	3,904,893	3,158,077	746,816	14,936	7	109,487	149,090	39,603
17	Bread and bakery products	49	33	3,775,256	3,538,516	236,740	4,673	16	866,396	1,002,394	135,998
18	Coffee and spices	9	7	908,339	506,968	401,371	7,904	2	14,339	19,897	5,558
19	Flour mills and grist mills	35	29	5,503,115	3,875,059	1,628,056	30,720	6	22,172	26,597	4,425

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

CALIFORNIA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Food and kindred products—Continued.										
20	Sugar refining (not including beet sugar) and molasses	9	7	$15,837,652	$9,436,161	$6,401,491	$128,031	2	$37,305	$48,233	$10,928
21	Beet sugar	5	5	8,682,786	2,892,119	5,790,667	112,211	.....	.....	.....	.....
22	Confectionery and ice cream	44	26	2,617,533	2,388,281	229,252	4,586	18	887,629	1,004,646	117,017
23	Food preparations, all other	60	37	3,484,421	2,488,337	996,084	19,922	23	442,913	505,393	62,480
	Total, food and kindred products	444	303	66,585,848	46,723,849	22,859,999	443,855	141	5,783,976	6,431,414	647,438
	Textiles and their products—										
24	Carpets and rugs	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
25	Cordage and twine	1	1	636,616	253,810	382,806	7,656	.....	.....	.....	.....
26	Cotton goods	6	4	950,216	717,792	232,424	4,635	2	9,434	12,770	3,336
27	Hats and caps	10	7	426,979	364,230	62,749	1,011	3	89,063	110,458	21,395
28	Hosiery and knit goods	8	7	614,766	519,760	95,006	1,901	1	3,161	8,239	5,078
29	Silk and silk goods	3	2	273,622	163,246	110,376	2,199	1	.....	4,010	4,010
30	Woolen and worsted goods	7	4	44,769	32,919	11,850	237	3	156,666	185,317	28,651
31	Men's clothing	14	11	839,341	695,419	143,922	2,879	3	394,006	395,650	1,644
32	Women's clothing	18	12	337,960	285,293	52,667	1,039	6	173,861	220,966	47,105
33	Men's and women's other furnishings	24	19	1,698,446	1,327,155	371,291	7,427	5	115,386	118,624	3,238
34	All other	27	21	2,121,157	1,318,009	803,148	16,014	6	60,305	127,973	67,668
	Total, textiles and their products	118	88	7,943,872	5,677,633	2,266,239	44,998	30	1,001,882	1,184,007	182,125
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	46	29	4,670,127	3,186,669	1,483,458	29,213	17	604,132	699,694	95,562
36	Foundry and machine shops	250	154	25,597,553	19,325,541	6,272,012	125,158	96	2,463,025	3,113,114	650,089
	Total iron and steel products	296	183	30,267,680	22,512,210	7,755,470	154,371	113	3,067,157	3,812,808	745,651
	Lumber and its manufactures—										
37	Sawmills and planing mills	157	77	10,847,917	9,155,568	1,692,349	33,787	80	4,474,124	5,715,099	1,240,975

38	Furniture and fixtures	27	13	530,775	444,906	85,869	1,693	14	247,613	278,692	31,079
39	All other wood working establishments	67	44	3,795,235	3,054,716	740,519	13,614	23	475,336	587,969	112,633
	Total. lumber and its manufactures	251	134	15,173,927	12,655,190	2,518,737	49,094	117	5,197,073	6,581,760	1,384,687
	Leather and finished products—										
40	Leather, tanned, curried, and finished	28	23	3,766,914	2,302,743	1,464,171	29,288	5	96,833	116,877	20,044
41	Boots and shoes	10	8	802,432	594,289	208,143	4,164	2	76,148	78,988	2,840
42	All other	22	18	906,320	626,794	279,526	5,591	4	53,493	60,754	7,261
	Total, leather and finished products	60	49	5,475,666	3,523,826	1,951,840	39,043	11	226,474	256,619	30,145
	Paper and printing—										
43	Paper and wood pulp	6	5	1,185,852	705,712	480,140	9,603	1	6	626	620
44	Manufactures of paper	37	25	4,896,318	2,547,749	2,348,569	46,974	12	85,465	125,638	40,173
45	Printing and publishing	289	186	18,159,314	15,891,256	2,268,058	43,959	103	2,928,659	3,150,690	222,031
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	26	17	781,884	689,487	92,397	1,847	9	150,430	161,540	11,110
	Total, paper and printing	358	233	25,023,368	19,834,204	5,189,164	102,383	125	3,164,560	3,438,494	273,934
	Liquors and beverages—										
47	Distilled	29	15	1,815,561	1,544,289	271,272	5,427	14	655,892	679,094	23,202
48	Malted	37	27	7,948,118	7,301,715	646,403	13,357	10	1,359,892	1,476,372	116,480
49	All other	73	42	3,014,560	2,370,892	643,578	12,121	31	579,955	645,602	65,647
	Total, liquors and beverages	139	84	12,778,239	11,216,986	1,561,253	30,905	55	2,595,739	2,801,068	205,329
	Chemicals and allied products—										
50	Chemicals	44	24	2,173,054	1,051,420	1,121,634	22,434	20	249,158	415,010	165,852
51	Fertilizers	17	7	724,168	547,015	177,153	3,544	10	40,639	101,442	60,803
52	Gas, illuminating and heating	11	7	845,819	643,074	202,745	4,056	4	5,662	11,735	6,073
53	Oils, and oil products	69	35	1,758,498	1,232,040	526,458	10,920	34	1,111,679	1,279,227	167,548
54	Paints and varnishes	30	24	2,341,045	1,639,663	701,382	14,124	6	45,606	56,646	11,040
55	Patent medicines	14	5	1,003,762	655,303	348,459	6,970	9	21,468	30,021	8,553
56	Petroleum, refined	27	16	13,700,924	10,025,317	3,675,607	73,512	11	3,394,250	44,017,670	40,623,420
57	Soap	13	8	1,008,066	696,132	311,934	6,202	5	102,462	116,199	13,737
58	All other	57	31	2,807,569	2,015,941	791,628	15,785	26	148,782	324,173	175,391
	Total, chemicals and allied products	282	157	26,362,905	18,505,905	7,857,000	157,547	125	5,119,706	46,352,123	41,232,417
	Stone, clay, and glass products—										
	Stone—										
59	Cement	27	16	6,827,311	5,091,090	1,736,221	34,058	11	127,674	185,412	57,738
60	Marble and stone work	26	10	359,884	330,630	29,254	583	16	285,747	406,876	121,129
	Clay—										
61	Brick and tile	50	21	1,952,252	1,713,036	239,216	4,785	29	363,329	511,931	148,602
62	Pottery, terra cotta, fire clay, etc	10	7	1,397,383	1,238,516	158,867	3,177	3	26,642	47,880	21,238
63	All other	5	3	160,956	148,492	12,464	250	2	111,940	114,787	2,847
64	Glass and glass products	16	9	797,679	636,775	160,904	3,218	7	200,628	256,332	55,704
	Total, stone, clay, and glass products	134	66	11,495,465	9,158,539	2,336,926	46,071	68	1,115,960	1,523,218	407,258

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

CALIFORNIA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Metals and metal products other than iron and steel—										
65	Smelters	12	3	$3,891,934	$1,630,449	$2,261,485	$45,230	9	$150,191	$280,653	$130,462
66	Manufactures	80	46	4,687,672	4,022,054	665,618	13,316	34	264,071	347,180	83,109
67	Automobiles, motorcycles, and bicycles	76	37	3,034,592	2,235,083	799,509	15,938	39	504,616	658,638	154,022
68	Carriages and wagons	2						2	24,728	25,035	307
69	Cars (steam railroad, street cars, etc.)	2	1	32,637	31,722	915	18	1	23,957	36,047	12,090
70	All other	4	1	249	222	27	1	3	183,670	231,282	47,612
	Total, metals and metal products other than iron and steel	176	88	11,647,084	7,919,530	3,727,554	74,503	88	1,151,233	1,578,835	427,602
	Miscellaneous industries—										
71	Tobacco	12	5	664,191	572,301	91,890	1,837	7	119,353	130,378	11,025
72	Agricultural implements	6	5	231,346	194,307	37,039	520	1	2,201	3,973	1,772
73	Electrical machinery	30	17	275,095	223,349	51,746	1,015	13	72,884	131,753	58,869
74	Musical instruments, pianos, organs, etc.	14	8	1,382,297	1,162,324	219,973	4,400	6	129,522	196,369	66,847
75	Rubber goods	24	15	719,828	618,190	101,638	2,035	9	1,138,128	1,235,268	97,140
76	Fur goods	4	3	168,605	112,507	56,098	983	1	2,342	6,390	4,048
77	Shipbuilding	14	11	3,148,545	1,037,877	2,110,668	42,213	3	693,038	868,379	175,341
78	Building construction	89	45	3,322,590	2,994,044	328,546	6,578	44	1,378,819	1,485,920	107,101
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	150	69	6,552,649	5,670,110	882,539	17,558	81	7,059,548	8,788,998	1,729,450
80	Engineering	29	14	863,936	563,863	300,073	6,002	15	626,868	691,194	64,326
81	All other	313	196	16,968,135	14,425,821	2,542,314	51,128	117	5,053,555	5,432,384	378,829
	Total, miscellaneous industries	685	388	34,297,217	27,574,693	6,722,524	134,269	297	16,276,258	18,971,006	2,694,748
	Grand total, manufacturing and mechanical industries	2,943	1,773	250,049,271	185,302,565	64,746,706	1,277,039	1,170	44,700,018	92,931,352	48,231,334

	Public utilities:											
82	Electric and gas lighting and power companies	127	93	55,486,979	44,899,293	10,587,686	211,627	34	1,584,523	2,137,615	553,092
83	Railroads, steam	96	45	85,948,362	53,882,398	32,065,964	563,360	51	8,909,959	12,728,606	3,818,647
84	Railways, electric, city and suburban	43	11	3,485,939	3,091,573	394,366	7,931	32	37,419,558	40,418,393	2,998,835
85	Steamship transportation companies	121	96	29,060,978	14,709,725	14,351,253	286,567	25	2,263,851	2,528,883	265,032
86	Waterworks	303	148	4,706,789	3,964,460	742,329	14,881	155	1,650,828	2,860,690	1,209,862
87	Express companies	6	2	4,624,865	3,740,626	884,239	17,685	4	251,396	256,524	5,128
88	Telephone, telegraph, and radio companies	100	61	26,284,733	23,919,628	2,365,105	47,308	39	1,205,750	1,342,393	136,643
89	All other	339	181	10,554,539	7,751,642	2,802,897	55,741	158	6,305,354	7,328,189	1,022,835
	Total, public utilities	1,135	637	220,153,184	155,959,345	64,193,839	1,205,100	498	59,591,219	69,601,293	10,010,074
	Banks and insurance companies:										
	Banks—										
90	National banks	264	229	21,711,871	15,669,824	6,042,047	120,647	35	1,641,997	1,991,848	349,851
91	Savings banks and State banks	469	409	31,702,102	25,537,038	6,165,064	122,392	60	1,809,479	2,154,510	345,031
92	Trust companies	17	14	4,851,951	3,308,860	1,543,091	30,860	3	383,178	403,728	20,550
	Total, banks	750	652	58,265,924	44,515,722	13,750,202	273,899	98	3,834,654	4,550,086	715,432
	Insurance companies—										
93	Life	11	6	11,613,317	10,796,434	816,883	16,336	5	3,217,326	3,365,898	148,572
94	Fire and marine (stock)	9	8	12,100,809	9,861,631	2,239,178	44,784	1	166,559	186,503	19,944
95	Fire and marine (mutual)	8	8	21,356	15,913	5,443	111	.....	.....	.....	.....
96	Casualty	110	76	3,579,819	2,508,965	1,070,854	21,324	34	357,046	431,697	74,651
97	Fidelity and surety	1	1	167,316	139,415	27,901	558	.....	.....	.....	.....
98	All other	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total, insurance companies	139	99	27,482,617	23,322,358	4,160,259	83,113	40	3,740,931	3,984,098	243,167
	Grand total, banks and insurance companies	889	751	85,748,541	67,838,080	17,910,461	357,012	138	7,575,585	8,534,184	958,599
	Merchandising companies:										
99	Department stores	27	22	4,411,177	3,279,269	1,131,908	21,956	5	676,833	1,202,791	525,958
100	Wholesale jobbers	425	331	40,289,356	28,699,588	11,589,768	227,823	94	2,265,342	2,591,208	325,866
101	Real estate	1,284	539	16,081,953	10,910,093	5,171,860	103,381	745	11,373,032	18,567,937	7,194,905
102	Amusement companies	200	96	8,783,181	8,107,888	675,293	13,476	104	2,902,161	5,365,905	2,463,744
103	Hotels and restaurants	233	116	11,351,291	10,356,636	994,655	17,877	117	8,775,468	9,787,773	1,012,305
	Total, merchandising companies	2,169	1,104	80,916,958	61,353,474	19,563,484	384,513	1,065	25,992,836	37,515,614	11,522,778
104	All other corporations of every description not elsewhere provided for	5,980	3,496	178,571,548	124,663,365	53,908,183	1,062,384	2,484	37,975,218	51,187,533	13,212,315
105	Corporations—inactive	2,639	.....	.....	.....	.....	.....	2,639	39,297	680,026	640,729
	Total, miscellaneous companies	8,619	3,496	178,571,548	124,663,365	53,908,183	1,062,384	5,123	38,014,515	51,867,559	13,853,044
	Grand total for the State of California	17,986	8,654	962,254,619	682,302,050	279,952,569	5,458,102	9,332	205,786,304	304,631,427	98,845,123

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

COLORADO.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Agriculture and animal husbandry:										
1	Farming	101	33	$817,596	$589,042	$228,554	$4,159	68	$441,879	$586,091	$144,212
2	Florists and fruit growers	32	16	174,329	141,274	33,055	620	16	113,936	132,460	18,524
3	Stock raising	167	85	2,828,218	2,085,954	742,264	14,803	82	800,598	1,157,383	356,785
4	Forest and lumber not provided for elsewhere	17	11	463,777	325,520	138,257	2,667	6	94,260	175,073	80,813
	Total, agriculture and animal husbandry	317	145	4,283,920	3,141,790	1,142,130	22,249	172	1,450,673	2,051,007	600,334
	Extraction of minerals:										
5	Coal mines	107	53	5,113,588	4,463,763	649,825	12,581	54	1,532,430	1,879,166	346,736
6	Copper mines	12	1	12,497	12,219	278	6	11	41,137	102,224	61,087
7	Gold and silver and precious metals	175	43	15,334,679	14,061,466	1,273,213	25,468	132	5,036,338	5,468,212	431,874
8	Iron mines	5	2	26,298,469	24,095,916	2,202,553	33,048	3	120,710	141,359	20,649
9	Lead and zinc mines	5	3	966,110	220,768	745,342	14,908	2	47,737	50,781	3,044
10	Quarries	15	5	151,591	114,741	36,850	841	10	74,235	155,429	81,194
11	Oil, gas, and salt wells	48	16	5,428,871	2,236,491	3,192,380	63,847	32	78,119	254,020	175,901
12	All other	463	79	7,126,996	4,863,809	2,263,187	45,264	384	3,766,281	8,058,009	4,291,728
	Total, extraction of minerals	830	202	60,432,801	50,069,173	10,363,628	195,963	628	10,696,987	16,109,200	5,412,213
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	53	32	767,074	637,370	129,704	2,569	21	493,980	546,358	52,378
14	Canning and preserving (fish and oysters, fruits and vegetables)	11	6	435,775	234,918	200,857	4,018	5	289,085	303,818	14,733
15	Oleomargarine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	Slaughtering and meat packing, and meat products	11	9	1,492,216	1,173,372	318,844	5,968	2	19,514	20,060	546
17	Bread and bakery products	8	4	1,005,902	877,524	128,378	2,568	4	107,789	114,141	6,352
18	Coffee and spices	2	1	21,243	16,346	4,897	98	1	57,352	59,667	2,315
19	Flour mills and grist mills	40	30	2,389,317	1,626,016	763,301	14,555	10	166,099	202,574	36,475
20	Sugar refining (not including beet sugar) and molasses	3	2	3,844,964	2,467,859	1,377,105	27,543	1	.....	1,956	1,956
21	Beet sugar	8	7	7,983,913	4,917,138	3,066,775	41,144	1	.....	1,029	1,029

22	Confectionery and ice cream	20	12	617,242	502,511	114,731	2,296	8	114,561	133,583	19,022
23	Food preparations, all other	13	5	62,876	51,499	11,377	223	8	245,691	267,506	21,815
	Total, food and kindred products	169	108	18,620,522	12,504,553	6,115,969	100,982	61	1,494,071	1,650,692	156,621
	Textiles and their products—										
24	Carpets and rugs	1	1	33,959	33,134	825	17				
25	Cordage and twine										
26	Cotton goods	1	1	10,085	10,025	60	1				
27	Hats and caps										
28	Hosiery and knit goods										
29	Silk and silk goods										
30	Woolen and worsted goods	1						1	94	346	252
31	Men's clothing	2	2	341,629	217,455	124,174	2,483				
32	Women's clothing	4	3	322,040	192,683	129,357	2,587	1	2,918	3,394	476
33	Men's and women's other furnishings	1	1	4,154	3,515	639	13				
34	All other	12	10	396,416	309,327	87,089	1,741	2	1,487	1,871	384
	Total, textiles and their products	22	18	1,108,283	766,139	342,144	6,842	4	4,499	5,611	1,112
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	16	12	1,524,763	962,742	562,021	10,942	4	53,192	66,855	13,663
36	Foundry and machine shops	72	32	2,181,936	1,625,971	555,965	9,361	40	520,116	667,693	147,577
	Total, iron and steel products	88	44	3,706,699	2,588,713	1,117,986	20,303	44	573,308	734,548	161,240
	Lumber and its manufactures—										
37	Sawmills and planing mills	36	22	1,054,630	801,936	252,694	4,585	14	258,780	292,304	33,524
38	Furniture and fixtures	6	3	64,273	62,382	1,891	39	3	5,807	12,979	7,172
39	All other woodworking establishments	9	3	92,956	90,483	2,473	49	6	30,193	40,656	10,463
	Total, lumber and its manufactures	51	28	1,211,859	954,801	257,058	4,673	23	294,780	345,939	51,159
	Leather and finished products—										
40	Leather, tanned, curried, and finished	2						2	3,152	5,391	2,239
41	Boots and shoes	2	2	32,352	27,513	4,839	97				
42	All other	9	5	101,466	94,183	7,283	145	4	25,424	32,348	6,924
	Total, leather and finished products	13	7	133,818	121,696	12,122	242	6	28,576	37,739	9,163
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper	4	3	93,406	76,977	16,429	329	1	164	172	8
45	Printing and publishing	111	65	1,998,017	1,759,679	238,338	4,668	46	2,762,969	2,913,743	150,774
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.	5	2	55,910	52,224	3,686	74	3	38,755	42,851	4,096
	Total, paper and printing	120	70	2,147,333	1,888,880	258,453	5,071	50	2,801,888	2,956,766	154,878

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

COLORADO—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Liquors and beverages—										
47	Distilled	1	.....	.....	.....	.....	.....	1	$58,596	$88,060	$29,464
48	Malted	5	1	$67,500	$64,064	$3,436	$69	4	460,061	711,236	251,175
49	All other	17	9	164,311	147,113	17,198	342	8	92,118	125,692	33,574
	Total, liquors and beverages	23	10	231,811	211,177	20,634	411	13	610,775	924,988	314,213
	Chemicals and allied products—										
50	Chemicals	15	8	1,194,084	168,118	1,025,966	20,520	7	1,966	132,891	130,925
51	Fertilizers	1	.....	.....	.....	.....	.....	1	8,971	9,186	215
52	Gas, illuminating and heating	3	2	55,967	48,690	7,277	146	1	100,348	113,627	13,279
53	Oils, and oil products	5	2	1,122,180	1,419	1,120,761	22,415	3	5,817	7,969	2,152
54	Paints and varnishes	4	3	376,748	231,831	144,917	2,898	1	192	318	126
55	Patent medicines	4	2	15,410	13,419	1,991	41	2	450	649	199
56	Petroleum, refined	7	4	7,737,454	3,460,303	4,277,151	85,543	3	86,744	151,047	64,303
57	Soap	3	1	3,448	3,420	28	1	2	7,025	9,507	2,482
58	All other	18	12	308,185	211,895	96,290	1,929	6	18,558	22,879	4,321
	Total, chemicals and allied products	60	34	10,813,476	4,139,095	6,674,381	133,493	26	230,071	448,073	218,002
	Stone, clay, and glass products—										
	Stone—										
59	Cement	10	4	1,643,390	495,733	1,147,657	22,953	6	39,668	49,085	9,417
60	Marble and stone work	11	3	41,375	35,609	5,766	115	8	445,526	518,619	73,093
	Clay—										
61	Brick and tile	30	16	757,590	694,514	63,076	1,262	14	101,905	133,474	31,569
62	Pottery, terra cotta, fire clay, etc	6	6	436,376	261,118	175,258	3,506	.....	.....	.....	.....
63	All other	3	.....	.....	.....	.....	.....	3	4,360	6,544	2,184
64	Glass and glass products	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total, stone, clay, and glass products	60	29	2,878,731	1,486,974	1,391,757	27,836	31	591,459	707,722	116,263

	Metals and metal products other than iron and steel—										
65	Smelters	7	4	101,203	81,466	19,737	394	3	21,633	27,483	5,850
66	Manufactures	15	8	486,156	429,311	56,845	1,136	7	13,831	356,555	342,724
67	Automobiles, motorcycles, and bicycles	15	7	232,323	200,188	32,135	644	8	39,109	47,251	8,142
68	Carriages and wagons	4	2	22,755	22,251	504	10	2	26,513	34,940	8,427
69	Cars (steam railroad, street cars, etc.)	1	.....	.....	.....	.....	.....	1	36,848	45,850	9,002
70	All other	1	.....	.....	.....	.....	.....	1	.....	3,640	3,640
	Total, metals and metal products other than iron and steel	43	21	842,437	733,216	109,221	2,174	22	137,934	515,719	377,785
	Miscellaneous industries—										
71	Tobacco	4	2	107,168	85,948	21,220	424	2	57,180	58,479	1,299
72	Agricultural implements	3	1	55,929	35,358	20,571	411	2	3,615	5,709	2,094
73	Electrical machinery	8	5	138,377	115,299	23,078	459	3	2,683	4,732	2,049
74	Musical instruments, pianos, organs, etc	5	1	18,211	16,784	1,427	29	4	5,252	9,307	4,055
75	Rubber goods	4	2	415,649	335,315	80,334	1,606	2	117,162	137,720	20,558
76	Fur goods	3	1	9,233	9,201	32	1	2	14,342	19,433	5,091
77	Shipbuilding	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
78	Building construction	21	11	188,701	171,879	16,822	337	10	148,659	200,907	52,248
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	37	14	630,652	563,786	66,866	1,161	23	185,819	225,438	39,619
80	Engineering	10	4	951,545	558,678	392,867	7,858	6	46,832	59,210	12,378
81	All other	93	53	2,056,808	1,842,909	213,899	4,274	40	491,052	669,496	178,444
	Total, miscellaneous industries	188	94	4,572,273	3,735,157	837,116	16,560	94	1,072,596	1,390,431	317,835
	Grand total, manufacturing and mechanical industries	837	463	46,267,242	29,130,401	17,136,841	318,587	374	7,811,381	9,718,228	1,878,271
	Public utilities:										
82	Electric and gas lighting and power companies	68	43	8,105,489	6,626,184	1,479,305	29,224	25	919,907	1,428,548	508,641
83	Railroads, steam	43	20	43,552,203	35,819,482	7,732,721	150,604	23	5,378,084	5,862,588	484,504
84	Railways, electric, city and suburban	16	6	578,708	493,438	85,270	1,707	10	5,891,932	6,332,641	440,709
85	Steamship transportation companies	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
86	Waterworks	39	17	234,851	174,626	60,225	1,204	22	93,880	164,001	70,121
87	Express companies	2	2	22,199	15,204	6,995	140	.....	.....	.....	.....
88	Telephone, telegraph, and radio companies	33	23	9,752,484	7,750,739	2,001,745	40,007	10	30,261	31,864	1,603
89	All other	112	58	2,374,216	1,407,798	966,418	15,633	54	639,129	705,611	66,482
	Total, public utilities	313	169	64,620,150	52,287,471	12,332,679	238,519	144	12,953,193	14,525,253	1,572,060
	Banks and insurance companies:										
	Banks—										
90	National banks	122	112	7,696,163	5,697,495	1,998,668	39,971	10	146,336	201,851	55,515
91	Savings banks and State banks	193	162	2,373,835	1,680,381	693,454	14,389	31	195,586	235,619	40,033
92	Trust companies	22	13	1,137,626	930,889	206,737	4,134	9	440,419	468,324	27,905
	Total, banks	337	287	11,207,624	8,308,765	2,898,859	58,494	50	782,341	905,794	123,453

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

COLORADO—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Banks and insurance companies—Continued.										
	Insurance companies—										
93	Life	5	4	$2,596,871	$2,411,666	$185,205	$3,704	1	$203,836	$221,014	$17,178
94	Fire and marine (stock)	1	1	256,355	225,167	31,188	624				
95	Fire and marine (mutual)										
96	Casualty	56	36	463,664	406,037	57,627	1,155	20	142,178	160,051	17,873
97	Fidelity and surety										
98	All other										
	Total, insurance companies	62	41	3,316,890	3,042,870	274,020	5,483	21	346,014	381,065	35,051
	Grand total, banks and insurance companies	399	328	14,524,514	11,351,635	3,172,879	63,977	71	1,128,355	1,286,859	158,504
	Merchandising companies:										
99	Department stores	12	11	4,520,463	3,395,341	1,125,122	22,337	1	32,503	33,734	1,231
100	Wholesale jobbers	157	128	8,636,858	6,425,702	2,211,156	43,613	29	246,832	376,836	130,004
101	Real estate	330	148	2,191,195	1,661,079	530,116	10,602	182	940,509	1,421,794	481,285
102	Amusement companies	38						38	1,238,017	1,421,642	183,625
103	Hotels and restaurants	59	27	2,234,683	2,103,478	131,205	2,624	32	956,077	1,041,928	85,851
	Total, merchandising companies	596	314	17,583,199	13,585,600	3,997,599	79,176	282	3,413,938	4,295,934	881,996
104	All other corporations of every description not elsewhere provided for	2,240	1,365	31,281,279	22,383,817	8,897,462	197,373	875	5,274,760	7,474,257	2,199,497
105	Corporations—inactive	1,947						1,947	13,659	351,306	337,647
	Total, miscellaneous companies	4,187	1,365	31,281,279	22,383,817	8,897,462	197,373	2,822	5,288,419	7,825,563	2,537,144
	Grand total for the State of Colorado	7.479	2,986	238,993,105	181,949,887	57,043,218	1,115,854	4,493	42,771,522	55,812,044	13,040,522

CONNECTICUT.

	Agriculture and animal husbandry:										
1	Farming	34	11	$588,728	$474,443	$114,285	$2,278	23	$276,086	$323,878	$47,792
2	Florists and fruit growers	36	17	966,343	829,336	137,007	2,379	19	228,160	274,876	46,716
3	Stock raising	1						1	23,448	25,076	1,628
4	Forest and lumber not provided for elsewhere	6	4	193,589	121,997	71,592	1,432	2	19,203	20,328	1,125
	Total, agriculture and animal husbandry	77	32	1,748,660	1,425,776	322,884	6,089	45	546,897	644,158	97,261
	Extraction of minerals:										
5	Coal mines	1	1	5,406	3,291	2,115	42				
6	Copper mines										
7	Gold and silver and precious metals	2	1	1,193		1,193	24	1		729	729
8	Iron mines										
9	Lead and zinc mines	1	1	4,556	2,056	2,500	50				
10	Quarries	16	7	1,110,497	986,668	123,829	2,476	9	116,524	160,366	43,842
11	Oil, gas, and salt wells										
12	All other	10	2	9,873	8,682	1,191	30	8	79,206	88,497	9,291
	Total, extraction of minerals	30	12	1,131,525	1,000,697	130,828	2,622	18	195,730	249,592	53,862
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	24	17	405,468	377,088	28,380	570	7	86,584	101,217	14,633
14	Canning and preserving (fish and oysters, fruits and vegetables)	8	6	129,386	121,802	7,584	144	2	46,081	67,904	21,823
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	2	1	760,428	501,720	258,708	5,174	1	38,878	50,195	11,317
17	Bread and bakery products	18	10	725,951	681,707	44,244	878	8	249,513	264,712	15,199
18	Coffee and spices	2	1	1,000	781	219	4	1	5,094	5,441	347
19	Flour mills and grist mills	3	2	152,317	105,315	47,002	940	1		36	36
20	Sugar refining (not including beet sugar) and molasses	1	1	2,593,391	2,497,258	96,133	1,923				
21	Beet sugar										
22	Confectionery and ice cream	15	10	896,264	740,194	156,070	2,706	5	47,725	49,493	1,768
23	Food preparations, all other	11	9	2,071,754	1,503,670	568,084	11,363	2	31,759	33,286	1,527
	Total, food and kindred products	84	57	7,735,959	6,529,535	1,206,424	23,702	27	505,634	572,284	66,650
	Textile and their products—										
24	Carpets and rugs	2	2	151,247	146,466	4,781	96				
25	Cordage and twine	8	8	402,468	306,384	96,084	1,921				
26	Cotton goods	23	19	7,942,489	6,282,597	1,659,892	32,015	4	606,676	623,806	17,130
27	Hats and caps	21	15	3,194,488	2,688,669	505,819	9,709	6	357,004	387,738	30,734
28	Hosiery and knit goods	16	12	2,634,394	2,238,490	395,904	7,900	4	204,504	255,221	50,717
29	Silk and silk goods	17	14	16,323,661	13,695,370	2,628,291	52,565	3	186,689	209,866	23,177
30	Woolen and worsted goods	38	35	6,497,377	4,726,441	1,770,936	31,663	3	493,072	516,187	23,115
31	Men's clothing	18	15	373,658	302,705	70,953	1,228	3	36,969	77,942	40,973

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

CONNECTICUT—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Textile and their products—Continued.										
32	Women's clothing	5	5	$187,256	$158,197	$29,059	$581	.....	.....	.....	.....
33	Men's and women's other furnishings	20	13	1,388,336	1,258,634	129,702	2,500	7	$291,628	$345,053	$53,425
34	All other	26	21	10,191,999	6,404,199	3,787,800	73,489	5	38,981	46,193	7,212
	Total, textiles and their products	194	159	49,287,373	38,208,152	11,079,221	213,667	35	2,215,523	2,462,006	246,483
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	33	25	15,366,821	10,953,053	4,413,768	86,709	8	2,089,153	2,108,000	18,847
36	Foundry and machine shops	331	256	117,134,498	77,114,287	40,020,211	788,594	75	3,771,658	4,431,052	659,394
	Total, iron and steel products	364	281	132,501,319	88,067,340	44,433,979	875,303	83	5,860,811	6,539,052	678,241
	Lumber and its manufactures—										
37	Sawmills and planing mills	17	13	2,115,031	1,619,037	495,994	9,661	4	40,691	61,347	20,656
38	Furniture and fixtures	12	11	1,088,241	869,803	218,438	4,246	1	9,922	9,964	42
39	All other woodworking establishments	36	28	1,349,453	1,161,669	187,784	3,739	8	79,865	104,716	24,851
	Total, lumber and its manufactures	65	52	4,552,725	3,650,509	902,216	17,646	13	130,478	176,027	45,549
	Leather and finished products—										
40	Leather, tanned, curried, and finished	13	10	1,095,260	563,077	532,183	10,624	3	19,233	27,321	8,088
41	Boots and shoes	8	5	1,959,488	894,236	1,065,252	21,305	3	155,840	157,956	2,116
42	All other	7	4	893,619	747,317	146,302	2,842	3	47,264	62,404	15,140
	Total, leather and finished products	28	19	3,948,367	2,204,630	1,743,737	34,771	9	222,337	247,681	25,344
	Paper and printing—										
43	Paper and wood pulp	15	13	2,112,470	1,473,550	638,920	12,745	2	41,755	47,806	6,051
44	Manufactures of paper	43	34	4,757,542	3,547,365	1,210,177	24,158	9	220,182	239,518	19,336
45	Printing and publishing	111	78	4,722,825	4,061,529	661,296	12,934	33	505,636	553,590	47,954

46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	14	9	481,793	389,222	92,571	1,852	5	77,589	81,429	3,840
	Total, paper and printing	183	134	12,074,630	9,471,666	2,602,964	51,689	49	845,162	922,343	77,181
	Liquors and beverages—										
47	Distilled	1	1	166,265	158,404	7,861	157	.....	.....	.....	.....
48	Malted	12	12	5,086,296	3,997,360	1,088,936	21,022	.....	.....	.....	.....
49	All other	8	4	86,602	74,247	12,355	247	4	52,191	65,238	13,047
	Total, liquors and beverages	21	17	5,339,163	4,230,011	1,109,152	21,426	4	52,191	65,238	12,947
	Chemicals and allied products—										
50	Chemicals	13	6	1,094,284	617,034	477,250	9,352	7	395,998	466,800	70,802
51	Fertilizers	6	5	539,497	360,274	179,223	30,059	1	102,238	104,451	2,213
52	Gas, illuminating and heating	5	4	2,831,922	2,105,383	726,539	14,531	1	2,434	2,772	338
53	Oils, and oil products	1	.....	.....	.....	.....	.....	1	90	4,321	4,231
54	Paints and varnishes	12	9	559,562	415,197	144,365	2,847	3	301,695	343,682	41,987
55	Patent medicines	13	7	148,805	115,721	33,084	616	6	69,524	80,743	11,219
56	Petroleum, refined	1	1	6,588	3,067	3,521	70	.....	.....	.....	.....
57	Soap	5	4	963,051	744,001	219,050	4,381	1	3,409	10,427	7,018
58	All other	19	14	1,344,854	1,006,627	338,227	6,765	5	96,521	110,609	14,088
	Total, chemicals and allied products	75	50	7,488,563	5,367,304	2,121,259	41,621	25	971,909	1,123,805	151,896
	Stone, clay, and glass products—										
	Stone—										
59	Cement	5	4	55,533	50,074	5,459	110	1	12,480	14,179	1,699
60	Marble and stone work	23	14	422,169	342,409	79,760	1,559	9	160,519	203,956	43,437
	Clay—										
61	Brick and tile	19	17	1,784,426	1,521,609	262,817	5,256	2	17,678	19,430	1,752
62	Pottery, terra cotta, fire clay, etc	2	1	186,277	151,664	34,613	635	1	3,148	4,682	1,534
63	All other	2	1	56,201	50,169	6,032	121	1	18,035	28,398	10,363
64	Glass and glass products	10	6	206,851	194,915	11,936	239	4	85,100	87,458	2,358
	Total, stone, clay, and glass products	61	43	2,711,457	2,310,840	400,617	7,920	18	296,960	358,103	61,143
	Metals and metal products other than iron and steel—										
65	Smelters	1	1	11,154	7,194	3,960	79	.....	.....	.....	.....
66	Manufactures	155	126	136,196,113	78,599,955	57,596,158	1,130,295	29	829,222	910,796	81,574
67	Automobiles, motorcycles, and bicycles	36	26	12,457,206	9,386,633	3,070,573	52,444	10	82,899	116,233	33,334
68	Carriages and wagons	9	5	238,950	217,026	21,924	342	4	53,082	62,580	9,498
69	Cars (steam railroad, street cars, etc.)	3	1	79,192	79,069	123	2	2	401,525	421,829	20,304
70	All other	3	1	2,193	2,148	45	1	2	10,632	39,995	29,363
	Total, metals and metal products other than iron and steel	207	160	148,984,808	88,292,025	60,692,783	1,183,163	47	1,377,360	1,551,433	174,073

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

CONNECTICUT—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Miscellaneous industries—										
71	Tobacco	18	9	$205,076	$187,282	$17,794	$345	9	$272,937	$295,892	$22,955
72	Agricultural implements	3	3	221,301	157,302	63,999	1,161	.....	.....	.....	.....
73	Electrical machinery	30	22	8,082,911	5,734,952	2,347,959	44,314	8	78,090	102,860	24,770
74	Musical instruments, pianos, organs, etc	17	13	13,668,448	11,151,819	2,516,629	50,333	4	364,738	387,237	22,499
75	Rubber goods	30	22	4,992,789	3,244,861	1,747,928	32,316	8	3,519,072	3,627,672	108,600
76	Fur goods	5	4	803,872	584,020	219,852	4,398	1	1,597	2,132	535
77	Shipbuilding	6	2	191,015	58,557	132,458	2,649	4	1,818,749	2,023,545	204,796
78	Building construction	48	31	2,046,537	1,755,249	291,288	5,748	17	441,532	458,943	17,411
79	Construction; contracting (pavement, roads, tunnels, river and harbor dredging, etc.)	60	37	3,649,485	3,296,821	352,664	6,484	23	1,231,522	1,416,627	185,105
80	Engineering	18	14	951,399	602,529	348,870	6,946	4	28,230	29,684	1,454
81	All other	169	126	17,790,407	12,891,668	4,898,739	93,551	43	7,726,214	13,815,180	6,088,966
	Total, miscellaneous industries	404	283	52,603,240	39,665,060	12,938,180	248,245	121	15,482,681	22,159,772	6,677,091
	Grand total, manufacturing and mechanical industries	1,686	1,255	427,227,604	287,997,072	139,230,532	2,719,153	431	27,961,046	36,177,744	8,216,698
	Public utilities:										
82	Electric and gas lighting and power companies	42	34	8,135,553	5,884,387	2,251,166	40,660	8	1,302,291	1,581,017	278,726
83	Railroads, steam	10	7	95,563,535	87,850,538	7,712,997	154,235	3	71,607	78,039	6,432
84	Railways, electric, city, and suburban	24	10	16,776,081	13,217,446	3,558,635	62,052	14	4,452,064	5,791,449	1,339,385
85	Steamship transportation companies	8	5	1,791,664	1,616,869	174,795	3,495	3	6,042,167	6,208,330	166,163
86	Waterworks	68	62	2,501,781	1,338,868	1,162,913	23,094	6	170,074	441,264	271,190
87	Express companies	2	2	35,893	32,358	3,535	71	.....	.....	.....	.....
88	Telephone, telegraph, and radio companies	11	9	4,626,506	3,878,681	747,825	14,956	2	264,533	283,187	18,654
89	All other	70	50	2,130,737	1,568,685	562,052	11,168	20	237,705	268,947	31,242
	Total, public utilities	235	179	131,561,750	115,387,832	16,173,918	309,731	56	12,540,441	14,652,233	2,111,792

	Banks and insurance companies:										
	Banks—										
90	National banks	71	68	5,881,223	3,857,029	2,024,194	40,184	3	100,659	113,917	13,258
91	Savings banks and State banks	17	13	1,348,609	765,707	582,902	11,643	4	47,149	53,658	6,509
92	Trust companies	48	43	3,988,312	2,966,109	1,022,203	20,048	5	71,911	78,967	7,056
	Total, banks	136	124	11,218,144	7,588,845	3,629,299	71,875	12	219,719	246,542	26,823
	Insurance companies—										
93	Life	7	7	92,432,316	89,356,905	3,075,411	61,507				
94	Fire and marine (stock)	18	16	90,703,261	81,548,407	9,154,854	183,097	2	3,200,586	3,505,021	304,435
95	Fire and marine (mutual)	12	12	120,193		120,193	2,403				
96	Casualty	5	4	13,515,246	12,275,512	1,239,734	24,795	1	250	250	
97	Fidelity and surety										
98	All other	4	4	81		81	2				
	Total, insurance companies	46	43	196,771,097	183,180,824	13,590,273	271,804	3	3,200,836	3,505,271	304,435
	Grand total, banks and insurance companies	182	167	207,989,241	190,769,669	17,219,572	343,679	15	3,420,555	3,751,813	331,258
	Merchandising companies:										
99	Department stores	15	13	2,379,962	1,859,471	520,491	7,787	2	3,492	4,345	853
100	Wholesale jobbers	124	107	8,580,615	6,353,305	2,227,310	42,251	17	274,646	367,966	93,320
101	Real estate	237	150	1,825,538	1,319,565	505,973	10,723	87	307,498	391,353	83,855
102	Amusement companies	86	46	865,684	775,632	90,052	1,785	40	533,169	691,734	158,565
103	Hotels and restaurants	70	47	3,147,309	2,811,735	335,574	6,703	23	465,727	523,361	57,634
	Total, merchandising companies	532	363	16,799,108	13,119,708	3,679,400	69,249	169	1,584,532	1,978,759	394,227
104	All other corporations of every description not elsewhere provided for	1,497	1,084	47,924,221	35,469,956	12,454,265	262,861	413	6,189,413	8,016,502	1,827,089
105	Corporations—inactive	609						609	8,377	18,918	10,541
	Total, miscellaneous companies	2,106	1,084	47,924,221	35,469,956	12,454,265	262,861	1,022	6,197,790	8,035,420	1,837,630
	Grand total for the State of Connecticut	4,848	3,092	834,382,109	645,170,710	189,211,399	3,713,384	1,756	52,446,991	65,489,719	13,042,728

DELAWARE.

	Agriculture and animal husbandry:										
1	Farming	7	4	$86,414	$57,841	$28,573	$571	3	$1,022	$1,303	$281
2	Florists and fruit growers	13						13	70,209	108,278	38,069
3	Stock raising										
4	Forest and lumber not provided for elsewhere	2	2	10,960	6,937	4,023	80				
	Total, agriculture and animal husbandry	22	6	97,374	64,778	32,596	651	16	71,231	109,581	38,350

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

DELAWARE—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Extraction of minerals:										
5	Coal mines	2	1	$34,743	$23,688	$11,055	$221	1		$1,298	$1,298
6	Copper mines										
7	Gold and silver and precious metals	1						1	$1,666	2,484	818
8	Iron mines										
9	Lead and zinc mines	1						1		15,745	15,745
10	Quarries	2						2	1,357	3,174	1,817
11	Oil, gas, and salt wells	4	1	5,000	4,800	200	4	3		76,738	76,738
12	All other	10	4	970,095	808,288	161,807	3,237	6	43,740	106,129	62,389
	Total, extraction of minerals	20	6	1,009,838	836,776	173,062	3,462	14	46,763	205,568	158,805
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	8	7	243,582	207,151	36,431	728	1	1,523	1,747	224
14	Canning and preserving (fish and oysters, fruits and vegetables)	19	13	862,457	670,830	191,627	3,475	6	94,120	106,481	12,361
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	3	2	46,178	32,077	14,101	282	1	27,304	37,053	9,749
17	Bread and bakery products	5	4	205,060	170,158	34,902	698	1	14,793	14,939	146
18	Coffee and spices	1	1	4,030	3,691	339	7				
19	Flour mills and grist mills	4	4	121,533	96,385	25,148	503				
20	Sugar refining (not including beet sugar) and molasses										
21	Beet sugar										
22	Confectionery and ice cream										
23	Food preparations, all other	1	1	22,455	20,247	2,208	44				
	Total, food and kindred products	41	32	1,505,295	1,200,539	304,756	5,737	9	137,740	160,220	22,480
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										

26	Cotton goods										
27	Hats and caps										
28	Hosiery and knit goods	1	1	130,758	125,929	4,829	97				
29	Silk and silk goods										
30	Woolen and worsted goods	1						1	44,669	59,070	14,401
31	Men's clothing										
32	Women's clothing										
33	Men's and women's other furnishings	2	2	176,078	116,517	59,561	1,191				
34	All other	4	2	3,948,018	3,116,230	831,788	16,636	2	10,380	11,804	1,424
	Total, textiles and their products	8	5	4,254,854	3,358,676	896,178	17,924	3	55,049	70,874	15,825
	Iron and steel products—										
35	Blast furnaces, steel works, and rolling mills	1	1	318,924	273,735	45,189	904				
36	Foundry and machine shops	27	22	5,658,031	4,317,497	1,340,534	26,186	5	52,922	66,351	13,429
	Total, iron and steel products	28	23	5,976,955	4,591,232	1,385,723	27,090	5	52,922	66,351	13,429
	Lumber and its manufactures—										
37	Sawmills and planing mills	10	6	170,497	141,717	28,780	575	4	50,547	62,124	11,577
38	Furniture and fixtures										
39	All other woodworking establishments	5	4	476,703	283,920	192,783	3,855	1	26,570	47,536	20,966
	Total, lumber and its manufactures	15	10	647,200	425,637	221,563	4,430	5	77,117	109,660	32,543
	Leather and finished products—										
40	Leather, tanned, curried, and finished	10	10	2,691,288	1,424,249	1,267,039	25,252				
41	Boots and shoes										
42	All other	1	1	1,910,000	1,510,402	399,598	7,992				
	Total, leather and finished products	11	11	4,601,288	2,934,651	1,666,637	33,244				
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper	5	4	731,857	527,832	204,025	4,080	1		15,737	15,737
45	Printing and publishing	19	13	651,987	532,702	119,285	2,385	6	102,922	116,323	13,401
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)										
	Total, paper and printing	24	17	1,383,844	1,060,534	323,310	6,465	7	102,922	132,060	29,138
	Liquors and beverages—										
47	Distilled										
48	Malted	3	3	897,014	697,070	199,944	3,998				
49	All other	3						3	25,313	60,358	35,045
	Total, liquors and beverages	6	3	897,014	697,070	199,944	3,998	3	25,313	60,358	35,045

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

DELAWARE—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Chemicals and allied products—										
50	Chemicals	5	5	$3,883,928	$1,768,675	$2,115,253	$31,932				
51	Fertilizers	6	6	232,620	165,283	67,337	1,347				
52	Gas, illuminating and heating	1						1	$14,153	$15,590	$1,437
53	Oils, and oil products	4	3	108,948	74,314	34,634	693	1	10,796	13,701	2,905
54	Paints and varnishes	2	2	123,976	46,060	77,916	1,183				
55	Patent medicines										
56	Petroleum, refined	1						1	57,107	59,899	2,792
57	Soap										
58	All other	7	6	163,926,004	48,537,199	115,388,805	2,491,440	1	20,370	31,191	10,821
	Total, chemicals and allied products	26	22	168,275,476	50,591,531	117,683,945	2,526,595	4	102,426	120,381	17,955
	Stone, clay, and glass products—										
	Stone—										
59	Cement	1	1	1,565,418	1,426,678	138,740	2,775				
60	Marble and stone work	4	2	24,514	23,240	1,274	26	2	6,923	42,663	35,740
	Clay—										
61	Brick and tile	3	2	10,711	8,885	1,826	37	1		2,088	2,088
62	Pottery, terra cotta, fire clay, etc.										
63	All other	1						1	12,437	14,335	1,898
64	Glass and glass products										
	Total, stone, clay, and glass products	9	5	1,600,643	1,458,803	141,840	2,838	4	19,360	59,086	39,726
	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures	5	4	51,925	42,757	9,168	157	1	6,843	6,847	4
67	Automobiles, motorcycles, and bicycles	2						2		893	893
68	Carriages and wagons	1	1	14,443	12,247	2,196	44				
69	Cars (steam railroad, street cars, etc.)										
70	All other	1						1		549	549

	Total, metals and metal products other than iron and steel	9	5	66,368	55,004	11,364	201	4	6,843	8,289	1,446
	Miscellaneous industries—										
71	Tobacco	1	1	18,629	16,656	1,973	39				
72	Agricultural implements										
73	Electrical machinery	2	1	8,123	7,395	728	15	1	14	2,391	2,377
74	Musical instruments, pianos, organs, etc	2	1	34,186	31,050	3,136	63	1	81,832	160,998	79,166
75	Rubber goods	4	4	1,927,597	1,338,879	588,718	11,371				
76	Fur goods										
77	Shipbuilding	3	2	1,838,699	1,759,917	78,782	1,383	1	108,464	237,305	128,841
78	Building construction	6	6	144,928	129,016	15,912	303				
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	7	7	625,465	542,430	83,035	1,608				
80	Engineering										
81	All other	22	17	4,500,975	3,320,991	1,179,984	23,599	5	46,877	69,139	22,262
	Total, miscellaneous industries	47	39	9,098,602	7,146,334	1,952,268	38,381	8	237,187	469,833	232,646
	Grand total, manufacturing and mechanical industries	224	172	198,307,539	73,520,011	124,787,528	2,666,903	52	816,879	1,257,112	440,233
	Public utilities:										
82	Electric and gas lighting and power companies	13	10	449,271	350,220	99,051	1,981	3	8,953	14,425	5,472
83	Railroads, steam	1						1	435	4,528	4,093
84	Railways, electric, city and suburban	7	7	2,428,277	1,893,026	535,251	10,705				
85	Steamship transportation companies	8	6	1,537,183	716,479	820,704	16,413	2	57,109	102,628	45,519
86	Waterworks	4	3	5,766	3,941	1,825	37	1	160,170	232,170	72,000
87	Express companies	1	1	22,708	20,732	1,976	40				
88	Telephone, telegraph, and radio companies	3	1	35,010	34,641	369	7	2	25,146	25,188	42
89	All other	15	8	122,930	81,740	41,190	823	7	35,968	48,474	12,506
	Total, public utilities	52	36	4,601,145	3,100,779	1,500,366	30,006	16	287,781	427,413	139,632
	Banks and insurance companies:										
	Banks—										
90	National banks	23	22	633,849	409,625	224,224	4,484	1	77,687	91,319	13,632
91	Savings banks and State banks	5	5	201,567	133,993	67,574	1,351				
92	Trust companies	23	21	1,383,250	901,370	481,880	8,798	2	338	910	572
	Total, banks	51	48	2,218,666	1,444,988	773,678	14,633	3	78,025	92,229	14,204
	Insurance companies—										
93	Life	1	1	536,931	450,995	85,936	1,719				
94	Fire and marine (stock)										
95	Fire and marine (mutual)	4	4	53,828		53,828	1,077				
96	Casualty										
97	Fidelity and surety										
98	All other										
	Total, insurance companies	5	5	590,759	450,995	139,764	2,796				
	Grand total, banks and insurance companies	56	53	2,809,425	1,895,983	913,442	17,429	3	78,025	92,229	14,204

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

DELAWARE—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Merchandising companies:										
99	Department stores	3	3	$238,853	$209,415	$29,438	$508	.....	.....	.....	.....
100	Wholesale jobbers	16	13	792,514	561,827	230,687	4,615	3	$20,512	$20,780	$268
101	Real estate	29	23	785,027	370,324	414,703	8,294	6	10,438	15,159	4,721
102	Amusement companies	23	12	196,950	162,277	34,673	695	11	219,486	247,093	27,607
103	Hotels and restaurants	3	2	241,755	211,682	30,073	602	1	1,757	5,146	3,389
	Total, merchandising companies	74	53	2,255,099	1,515,525	739,574	14,714	21	252,193	288,178	35,985
104	All other corporations of every description not elsewhere provided for	313	228	12,489,369	4,365,039	8,124,330	161,260	85	685,444	1,132,850	447,406
105	Corporations—inactive	199	.....	.....	.....	.....	.....	199	.....	24,073	24,073
	Total, miscellaneous companies	512	228	12,489,369	4,365,039	8,124,330	161,260	284	685,444	1,156,923	471,479
	Grand total for the State of Delaware	960	554	221,569,789	85,298,891	136,270,898	2,894,425	406	2,238,316	3,537,004	1,298,688

DISTRICT OF COLUMBIA.

	Agriculture and animal husbandry:										
1	Farming	4	1	$264	.....	$264	$5	3	$13,403	$40,548	$27,145
2	Florists and fruit growers	5	3	178,710	$156,663	22,047	335	2	5,552	14,739	9,187
3	Stock raising	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	Forest and lumber not provided for elsewhere	3	1	67,398	50,376	17,022	340	2	30,585	45,806	15,221
	Total, agriculture and animal husbandry	12	5	246,372	207,039	39,333	680	7	49,540	101,093	51,553

	Extraction of minerals:										
5	Coal mines	2						2	118,877	134,862	15,985
6	Copper mines										
7	Gold and silver and precious metals	1						1		160	160
8	Iron mines										
9	Lead and zinc mines										
10	Quarries										
11	Oil, gas, and salt wells	2	1	5,741	4,053	1,688	34	1	2,169	9,221	7,052
12	All other	7	1	441,739	437,029	4,710	94	6	26,545	31,924	5,379
	Total, extraction of minerals	12	2	447,480	441,082	6,398	128	10	147,591	176,167	28,576
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk										
14	Canning and preserving (fish and oysters, fruits and vegetables)										
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	3	2	220,892	198,248	22,644	453	1	85,646	97,043	11,397
17	Bread and bakery products	6	5	1,485,943	1,328,474	157,469	3,149	1	165,995	180,852	14,857
18	Coffee and spices	1	1	21,195	16,293	4,902	98				
19	Flour mills and gristmills	1	1	56,133	41,757	14,376	288				
20	Sugar refining (not including beet sugar) and molasses										
21	Beet sugar										
22	Confectionery and ice cream	6	3	813,335	632,634	180,701	3,596	3	50,562	55,786	5,224
23	Food preparations, all other	1	1	1,566,494	1,451,747	114,747	2,295				
	Total, food and kindred products	18	13	4,163,992	3,669,153	494,839	9,879	5	302,203	333,681	31,478
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods										
27	Hats and caps	1						1	74,502	77,078	2,576
28	Hosiery and knit goods										
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing	3	2	48,214	45,933	2,281	46	1	6,170	8,318	2,148
32	Women's clothing	1						1	18,278	22,206	3,928
33	Men's and women's other furnishings	1						1	15,754	16,029	275
34	All other										
	Total, textiles and their products	6	2	48,214	45,933	2,281	46	4	114,704	123,631	8,927
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	2	1	22,591	17,765	4,826	97	1	1,374	2,146	772
36	Foundry and machine shops	13	6	9,763,735	3,695,866	6,067,869	121,357	7	59,786	74,894	15,108
	Total, iron and steel products	15	7	9,786,326	3,713,631	6,072,695	121,454	8	61,160	77,040	15,880

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

DISTRICT OF COLUMBIA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Lumber and its manufactures—										
37	Sawmills and planing mills	2	2	$23,555	$21,302	$2,253	$45				
38	Furniture and fixtures	1	1	15,645	12,108	3,537	71				
39	All other woodworking establishments	2	1	9,924	9,175	749	15	1	$13,408	$18,653	$5,245
	Total, lumber and its manufactures	5	4	49,124	42,585	6,539	131	1	13,408	18,653	5,245
	Leather and finished products—										
40	Leather, tanned, curried, and finished										
41	Boots and shoes	1	1	12,565	11,986	579	12				
42	All other										
	Total, leather and finished products	1	1	12,565	11,986	579	12				
	Paper and printing—										
43	Paper and wood pulp	2	1	331,754	223,057	108,697	2,174	1	109,451	109,451	
44	Manufactures of paper	3	2	186,114	40,681	145,433	2,909	1		900	900
45	Printing and publishing	42	28	3,588,509	2,992,133	596,376	11,918	14	445,990	508,985	62,995
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	6	6	307,061	277,993	29,068	582				
	Total, paper and printing	53	37	4,413,438	3,533,864	879,574	17,583	16	555,441	619,336	63,895
	Liquors and beverages—										
47	Distilled										
48	Malted	4	2	491,669	433,242	58,427	1,168	2	576,348	596,902	20,554
49	All other	1	1	25,448	18,060	7,388	148				
	Total, liquors and beverages	5	3	517,117	451,302	65,815	1,316	2	576,348	596,902	20,554
	Chemicals and allied products—										
50	Chemicals	2	2	72,534	36,018	36,516	730				
51	Fertilizers	2	1	242,740	157,179	85,561	1,711	1	298	3,132	2,834

52	Gas, illuminating and heating	1	1	194,325	182,772	11,553	231				
53	Oils and oil products										
54	Paints and varnishes										
55	Patent medicines	8	6	283,636	177,640	105,996	2,120	2	39,565	44,885	5,320
56	Petroleum, refined	1						1	257	920	663
57	Soap										
58	All other	4	3	104,978	82,723	22,255	410	1	245	1,047	802
	Total, Chemicals and allied products	18	13	898,213	636,332	261,881	5,202	5	40,365	49,984	9,619
	Stone, clay, and glass products—										
	Stone—										
59	Cement	1	1	17,793	14,091	3,702	74				
60	Marble and stone work	2	1	82,794	78,117	4,677	94	1	7,126	7,512	386
	Clay—										
61	Brick and tile	5	3	388,666	324,031	64,635	1,292	2	71,391	72,246	855
62	Pottery, terra cotta, fire clay, etc	1	1	104,386	94,650	9,736	195				
63	All other										
64	Glass and glass products	1						1	3,120	3,635	515
	Total, stone, clay, and glass products	10	6	593,639	510,889	82,750	1,655	4	81,637	83,393	1,756
	Metal and metal products other than iron and steel—										
65	Smelters	1	1	351,616	250,046	101,570	2,031				
66	Manufactures	3						3	26,793	31,719	4,926
67	Automobiles, motorcycles, and bicycles	5	3	124,377	87,805	36,572	732	2	8,729	10,406	1,677
68	Carriages and wagons	1						1	46,680	47,638	958
69	Cars (steam railroad, street cars, etc)	1	1	1,416,991	1,372,359	44,632	669				
70	All other										
	Total, metals and metal products other than iron and steel	11	5	1,892,984	1,710,210	182,774	3,432	6	82,202	89,763	7,561
	Miscellaneous industries—										
71	Tobacco										
72	Agricultural implements										
73	Electrical machinery	3	1	13,411	11,531	1,880	38	2	30,447	50,898	20,451
74	Musical instruments, pianos, organs, etc										
75	Rubber goods	4	3	43,787	33,541	10,246	204	1		515	515
76	Fur goods										
77	Shipbuilding										
78	Building construction	19	12	775,605	454,016	321,589	6,064	7	159,008	165,299	6,291
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	15	5	316,717	306,008	10,709	214	10	283,227	397,166	113,939
80	Engineering	2	1	83,119	81,320	1,799	36	1	283	2,557	2,274
81	All other	26	19	1,298,579	1,057,298	241,281	4,823	7	125,408	134,811	9,403
	Total, miscellaneous industries	69	41	2,531,218	1,943,714	587,504	11,379	28	598,373	751,246	152,873
	Grand total, manufacturing and mechanical industries	211	132	24,906,830	16,269,599	8,637,231	172,089	79	2,425,841	2,743,629	317,788

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

DISTRICT OF COLUMBIA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Public utilities:										
82	Electric and gas lighting and power companies	5	4	$4,906,294	$3,436,027	$1,470,267	$29,405	1	$284	$5,199	$4,915
83	Railroads, steam	59	37	178,044,385	155,302,693	22,741,692	409,056	22	8,609,878	9,168,319	558,441
84	Railways, electric, city and suburban	10	5	6,211,566	4,541,441	1,670,125	33,401	5	159,873	176,099	16,226
85	Steamship transportation companies	2	1	508,800	359,507	149,293	2,986	1	49,944	54,343	4,399
86	Waterworks										
87	Express companies										
88	Telephone, telegraph, and radio companies										
89	All other	33	23	1,399,692	1,132,906	266,786	5,246	10	386,792	399,204	12,412
	Total, public utilities	109	70	191,070,737	164,772,574	26,298,163	480,094	39	9,206,771	9,803,164	596,393
	Banks and insurance companies:										
	Banks—										
90	National banks	14	14	2,946,387	1,856,649	1,089,738	21,794				
91	Savings banks and State banks	21	18	892,086	684,426	207,660	4,153	3	8,752	25,687	16,935
92	Trust companies	6	5	2,158,451	1,249,677	908,774	18,175	1	780	6,811	6,031
	Total, banks	41	37	5,996,924	3,790,752	2,206,172	44,122	4	9,532	32,498	22,966
	Insurance companies—										
93	Life	7	5	1,342,211	1,255,124	87,087	1,742	2	449,828	457,279	7,451
94	Fire and marine (stock)	7	5	397,878	300,237	97,641	1,954	2	873,487	1,041,144	167,657
95	Fire and marine (mutual)	4	4	28,023		28,023	561				
96	Casualty	9	8	200,160	135,045	65,115	1,304	1	5,271	5,465	194
97	Fidelity and surety										
98	All other										
	Total, insurance companies	27	22	1,968,272	1,690,406	277,866	5,561	5	1,328,586	1,503,888	175,302
	Grand total, banks and insurance companies	68	59	7,965,196	5,481,158	2,484,038	49,683	9	1,338,118	1,536,386	198,268

	Merchandising companies:										
99	Department stores	1	1	1,514,545	1,145,335	369,210	7,384				
100	Wholesale jobbers	24	18	1,348,944	1,017,912	331,032	6,621	6	87,128	128,192	41,064
101	Real estate	60	38	1,179,326	811,099	368,227	7,351	22	243,924	509,845	265,921
102	Amusement companies	44	26	792,696	701,731	90,965	1,819	18	392,825	423,448	30,623
103	Hotels and restaurants	32	25	3,136,133	2,632,440	503,693	9,460	7	238,426	256,448	18,022
	Total, merchandising companies	161	108	7,971,644	6,308,517	1,663,127	32,635	53	962,303	1,317,933	355,630
104	All other corporations of every description not elsewhere provided for	425	277	10,273,963	7,941,272	2,332,691	42,965	148	2,049,256	2,510,410	461,154
105	Corporations—inactive	132						132		3,018	3,018
	Total, miscellaneous companies	557	277	10,273,963	7,941 272	2,332,691	42,965	280	2 049,256	2,513,428	464,172
	Grand total for the District of Columbia	1,130	653	242,882,222	201,421,241	41,460,981	778,274	477	16,179,420	18,191,800	2,012,380

FLORIDA.

	Agriculture and animal husbandry:										
1	Farming	76	13	$478,473	$315,016	$163,457	$3,267	63	$343,525	$534,016	$190,491
2	Florists and fruit growers	26	25	598,436	470,811	127,625	2,297	1	397	1,284	887
3	Stock raising	24	6	71,824	54,943	16,881	335	18	192,578	465,498	272,920
4	Forest and lumber not provided for elsewhere	13	13	1,176,900	918,850	258,050	5,161				
	Total, agriculture and animal husbandry	139	57	2,325,633	1,759,620	566,013	11,060	82	536,500	1,000,798	464,298
	Extraction of minerals:										
5	Coal mines										
6	Copper mines										
7	Gold and silver and precious metals										
8	Iron mines										
9	Lead and zinc mines										
10	Quarries	1						1	6,635	6,728	93
11	Oil, gas, and salt wells	7	4	62,753	41,217	21,536	431	3	20,272	36,020	15,748
12	All other	9	5	383,176	339,053	44,123	883	4	76,174	159,028	82,854
	Total, extraction of minerals	17	9	445,929	380,270	65,659	1,314	8	103,081	201,776	98,695
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	1						1	5,290	7,823	2,533
14	Canning and preserving (fish and oysters, fruits and vegetables)	11	6	179,189	174,638	4,551	88	5	93,291	107,064	13,773
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products										
17	Bread and bakery products	2	2	101,654	87,137	14,517	290				
18	Coffee and spices	2	1	12,224	11,161	1,063	21	1	26,689	27,262	573
19	Flour mills and gristmills	5	3	114,739	89,994	24,745	494	2	20,950	24,958	4,008

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

FLORIDA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Food and kindred products—Continued.										
20	Sugar refining (not including beet sugar) and molasses										
21	Beet sugar										
22	Confectionery and ice cream	4	2	$171,381	$130,244	$41,137	$823	2	$180,864	$204,188	$23,324
23	Food preparations, all other										
	Total, food and kindred products	25	14	579,187	493,174	86,013	1,716	11	327,084	371,295	44,211
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods	2	2	117,016	107,044	9,972	200				
27	Hats and caps										
28	Hosiery and knit goods	1	1	21,715	18,542	3,173	63				
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing	1	1	2,500	2,135	365	7				
32	Women's clothing	1	1	21,102	20,186	916	18				
33	Men's and women's other furnishings	2	2	116,123	73,508	42,615	852				
34	All other	1	1	16,137	12,854	3,283	66				
	Total, textiles and their products	8	8	294,593	234,269	60,324	1,206				
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	1	1	53,784	47,087	6,697	134				
36	Foundry and machine shops	22	15	657,598	461,243	196,355	3,926	7	98,796	113,645	14,849
	Total, iron and steel products	23	16	711,382	508,330	203,052	4,060	7	98,796	113,645	14,849

	Lumber and its manufactures—										
37	Sawmills and planing mills	95	51	12,060,892	10,702,280	1,358,612	27,172	44	5,481,044	5,976,433	495,389
38	Furniture and fixtures	2	1	1,167	1,071	96	2	1	1,118	2,672	1,554
39	All other woodworking establishments	18	13	708,932	630,136	78,796	1,576	5	310,616	317,324	6,708
	Total, lumber and its manufactures	115	65	12,770,991	11,333,487	1,437,504	28,750	50	5,792,778	6,296,429	503,651
	Leather and finished products—										
40	Leather, tanned, curried, and finished										
41	Boots and shoes										
42	All other										
	Total, leather and finished products										
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper	1	1	34,445	12,095	22,350	447				
45	Printing and publishing	55	41	2,215,113	1,937,699	277,414	5,528	14	206,056	218,726	12,670
46	Industries relating to printing and publishing (engraving, stereotyping and electrotyping, type founding, etc.)										
	Total, paper and printing	56	42	2,249,558	1,949,794	299,764	5,975	14	206,056	218,726	12,670
	Liquors and beverages—										
47	Distilled	2	2	678,375	220,793	457,582	9,151				
48	Malted	3	3	861,090	607,347	253,743	5,075				
49	All other	19	12	234,968	202,135	32,833	649	7	82,209	94,969	12,760
	Total, liquors and beverages	24	17	1,774,433	1,030,275	744,158	14,875	7	82,209	94,969	12,760
	Chemicals and allied products—										
50	Chemicals	1	1	20		20	1				
51	Fertilizers	2	1	590,982	448,354	142,628	2,853	1	5,046	5,291	245
52	Gas, illuminating and heating	6	5	414,661	316,936	97,725	1,955	1	10,702	13,232	2,530
53	Oils, and oil products	1						1	83,096	84,842	1,746
54	Paints and varnishes	1	1	34,689	29,162	5,527	111				
55	Patent medicines	4	1	110,516	51,246	59,270	1,185	3	501	2,708	2,207
56	Petroleum, refined										
57	Soap	1						1	1,782	3,289	1,507
58	All other	89	51	3,419,109	2,509,206	909,903	18,198	38	2,083,478	2,442,405	358,927
	Total, chemicals and allied products	105	60	4,569,977	3,354,904	1,215,073	24,303	45	2,184,605	2,551,767	367,162
	Stone, clay, and glass products—										
	Stone—										
59	Cement	2						2	3,634	5,770	2,136
60	Marble and stone work	6	3	7,869	7,111	758	16	3	59,764	64,700	4,936
	Clay—										
61	Brick and tile	8	4	81,952	79 121	2,831	56	4	35,405	43,082	7,677
62	Pottery, terra cotta, fire clay, etc	1						1	157,489	191,188	33,699
63	All other	1						1	11,488	11,938	450
64	Glass and glass products										
	Total, stone, clay, and glass products	18	7	89,821	86,232	3,589	72	11	267,780	316,678	48,898

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

FLORIDA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures	3	1	$20,075	$16,931	$3,144	$63	2	$30,582	$34,632	$4,050
67	Automobiles, motorcycles, and bicycles	1						1		32,715	32,715
68	Carriages and wagons	1						1	25,385	25,385	
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metal products other than iron and steel	5	1	20,075	16,931	3,144	63	4	55,967	92,732	36,765
	Miscellaneous industries—										
71	Tobacco	25	16	2,974,803	2,714,341	260,462	5,211	9	768,818	799,442	30,624
72	Agricultural implements										
73	Electrical machinery	3	2	54,062	42,021	12,041	241	1	7,140	7,326	186
74	Musical instruments, pianos, organs, etc	2	1	21,353	13,317	8,036	161	1	5,905	6,243	338
75	Rubber goods	1	1	44,564	42,221	2,343	47				
76	Fur goods										
77	Shipbuilding	5	3	336,904	252,681	84,223	1,685	2	2,214	5,582	3,368
78	Building construction	6	5	73,717	67,071	6,646	131	1	287	539	252
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	15	6	467,116	432,885	34,231	683	9	195,170	229,575	34,405
80	Engineering	3	2	28,327	27,002	1,325	27	1	778	1,218	440
81	All other	60	43	1,904,725	1,583,805	320,920	6,381	17	322,957	365,390	42,433
	Total, miscellaneous industries	120	79	5,905,571	5,175,344	730,227	14,567	41	1,303,269	1,415,315	112,046
	Grand total, manufacturing and mechanical industries	499	309	28,965,588	24,182,740	4,782,848	95,587	190	10,318,544	11,471,556	1,153,012

	Public utilities:										
82	Electric and gas lighting and power companies	29	22	952,096	839,791	112,305	2,169	7	125,006	133,743	8,737
83	Railroads, steam	20	8	9,567,842	7,157,131	2,410,711	48,159	12	1,263,375	1,470,456	207,081
84	Railways, electric, city and suburban	9	4	1,876,014	1,458,704	417,310	8,347	5	132,689	160,109	27,420
85	Steamship transportation companies	18	10	1,608,917	1,391,267	217,650	4,343	8	384,358	505,193	120,835
86	Waterworks	5	4	204,834	133,102	71,732	1,435	1	10,665	10,984	319
87	Express companies										
88	Telephone, telegraph, and radio companies	30	21	504,797	419,313	85,484	1,708	9	141,493	165,162	23,669
89	All others	46	24	812,103	632,890	179,213	3,584	22	360,876	398,457	37,581
	Total, public utilities	157	93	15,526,603	12,032,198	3,494,405	69,745	64	2,418,462	2,844,104	425,642
	Banks and insurance companies:										
	Banks—										
90	National banks	53	43	3,202,645	2,378,766	823,879	15,953	10	320,531	423,201	102,670
91	Savings banks and State banks	190	167	2,723,309	1,958,949	764,360	15,268	23	202,854	240,832	37,978
92	Trust companies	13	10	924,915	622,839	302,076	6,041	3	70,507	82,876	12,369
	Total, banks	256	220	6,850,869	4,960,554	1,890,315	37,262	36	593,892	746,909	153,017
	Insurance companies—										
93	Life	2	1	448	419	29	1	1	67,728	78,710	10,982
94	Fire and marine (stock)	2	1	2,198	1,171	1,027	21	1	13,218	22,273	9,055
95	Fire and marine (mutual)										
96	Casualty	42	30	697,247	609,894	87,353	1,748	12	109,128	121,895	12,767
97	Fidelity and surety										
98	All other	1						1	1,660	1,738	78
	Total, insurance companies	47	32	699,893	611,484	88,409	1,770	15	191,734	224,616	32,882
	Grand total, banks and insurance companies	303	252	7,550,762	5,572,038	1,978,724	39,032	51	785,626	971,525	185,899
	Merchandising companies:										
99	Department stores	7	7	1,008,767	789,599	219,168	4,173				
100	Wholesale jobbers	119	100	6,076,471	4,045,792	2,030,679	40,400	19	471,711	554,769	83,058
101	Real estate	282	110	1,501,860	988,510	513,350	10,243	172	1,203,361	1,957,472	754,111
102	Amusement companies	28	11	201,971	166,163	35,808	718	17	131,646	208,617	76,971
103	Hotels and restaurants	38	23	3,526,466	3,292,391	234,075	4,683	15	653,816	684,553	30,737
	Total, merchandising companies	474	251	12,315,535	9,282,455	3,033,080	60,217	223	2,460,534	3,405,411	944,877
104	All other corporations of every description not elsewhere provided for	915	547	14,347,502	10,597,408	3,750,094	74,085	368	2,518,719	3,582,499	1,063,780
105	Corporations—inactive	365						365	1,200	14,169	12,969
	Total, miscellaneous companies	1,280	547	14,347,502	10,597,408	3,750,094	74,085	733	2,519,919	3,596,668	1,076,749
	Grand total for the State of Florida	2,869	1,518	81,477,552	63,806,729	17,670,823	351,040	1,351	19,142,666	23,491,838	4,349,172

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

GEORGIA.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Agriculture and animal husbandry:										
1	Farming	51	35	$1,266,407	$1,002,265	$264,142	$4,915	16	$82,874	$133,110	$50,236
2	Florists and fruit growers	29	15	408,050	281,444	126,606	2,532	14	192,894	206,029	13,135
3	Stock raising	8	5	96,225	74,494	21,731	435	3	6,336	15,738	9,402
4	Forest and lumber not provided for elsewhere	12	4	61,697	34,743	26,954	540	8	66,433	112,963	46,530
	Total, agricultural and animal husbandry	100	59	1,832,379	1,392,946	439,433	8,422	41	348,537	467,840	119,303
	Extraction of minerals:										
5	Coal mines	1	1	37,027	29,059	7,968	159				
6	Copper mines	1						1	126,456	140,233	13,777
7	Gold and silver and precious metals	3	1	800	350	450	9	2	1,550	6,521	4,971
8	Iron mines										
9	Lead and zinc mines										
10	Quarries	10	6	651,666	569,095	82,571	1,652	4	255,579	267,130	11,551
11	Oil, gas, and salt wells	1	1	4,000	3,911	89	2				
12	All other	25	15	683,429	513,031	170,398	3,367	10	85,304	116,364	31,060
	Total, extraction of minerals	41	24	1,376,922	1,115,446	261,476	5,189	17	468,889	530,248	61,359
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	4	2	71,460	70,262	1,198	24	2	17,528	20,990	3,462
14	Canning and preserving (fish and oysters, fruits and vegetables)	3	2	34,722	20,984	13,738	253	1	19,275	23,032	3,757
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	5	5	507,409	407,521	99,888	1,750				
17	Bread and bakery products	6	5	513,141	438,628	74,513	1,490	1	42,948	48,117	5,169
18	Coffee and spices	2						2	15,060	23,872	8,812
19	Flour mills and gristmills	20	18	1,839,179	1,499,163	340,016	6,674	2	10,306	14,648	4,342
20	Sugar refining (not including beet sugar) and molasses	2	1	4,801	4,147	654	13	1	13,472	14,300	828
21	Beet sugar										

22	Confectionery and ice cream	14	11	1,787,241	1,460,223	327,018	6,541	3	35,143	54,974	19,831
23	Food preparations, all other	2	2	36,702	32,909	3,793	76				
	Total, food and kindred products	58	46	4,794,655	3,933,837	860,818	16,821	12	153,732	199,933	46,201
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine	4	3	171,578	131,460	40,118	802	1	46,529	52,151	5,622
26	Cotton goods	105	94	44,663,687	34,521,520	10,142,167	179,504	11	1,509,371	1,539,507	30,136
27	Hats and caps	3	3	209,077	162,900	46,177	924				
28	Hosiery and knit goods	19	16	3,740,128	3,107,479	632,649	11,799	3	122,852	132,058	9,206
29	Silk and silk goods										
30	Woolen and worsted goods	6	5	1,103,494	945,498	157,996	3,160	1	84,896	92,269	7,373
31	Men's clothing	8	6	582,228	456,541	125,687	2,494	2	61,871	67,651	5,780
32	Women's clothing	4	3	64,189	63,392	797	16	1	3,610	3,621	11
33	Men's and women's other furnishings	22	22	4,500,642	3,219,130	1,281,512	25,412				
34	All other	1						1	20,150	20,217	67
	Total, textiles and their products	172	152	55,035,023	42,607,920	12,427,103	224,111	20	1,849,279	1,907,474	58,195
	Iron and steel products—										
35	Blast furnaces, steel works, and rolling mills	4	3	1,196,392	475,902	720,490	14,410	1	31,569	32,663	1,094
36	Foundry and machine shops	54	42	3,317,707	2,845,761	471,946	9,113	12	364,868	387,737	22,869
	Total, iron and steel products	58	45	4,514,099	3,321,663	1,192,436	23,523	13	396,437	420,400	23,963
	Lumber and its manufactures—										
37	Sawmills and planing mills	81	58	4,320,907	3,610,584	710,323	13,657	23	1,257,820	1,712,171	454,351
38	Furniture and fixtures	20	15	783,038	668,687	114,351	1,980	5	121,717	146,937	25,220
39	All other woodworking establishments	31	26	1,628,269	1,340,038	288,231	5,382	5	1,343,367	1,416,254	72,887
	Total, lumber and its manufactures	132	99	6,732,214	5,619,309	1,112,905	21,019	33	2,722,904	3,275,362	552,458
	Leather and finished products—										
40	Leather, tanned, curried, and finished	3	3	290,892	147,078	143,814	2,877				
41	Boots and shoes	1	1	255,782	181,948	73,834	1,046				
42	All other	7	5	186,585	158,387	28,198	388	2	60,824	64,786	3,962
	Total, leather and finished products	11	9	733,259	487,413	245,846	4,311	2	60,824	64,786	3,962
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper	13	11	1,151,453	730,971	420,482	8,410	2	201,846	258,436	56,590
45	Printing and publishing	86	57	4,597,584	4,223,727	373,857	6,973	29	1,340,559	1,522,984	182,425
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	2	2	99,748	83,928	15,820	289				
	Total, paper and printing	101	70	5,848,785	5,038,626	810,159	15,672	31	1,542,405	1,781,420	239,015

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

GEORGIA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Liquors and beverages—										
47	Distilled	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
48	Malted	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
49	All other	75	66	$7,192,074	$4,070,806	$3,121,268	$62,407	9	$224,318	$278,889	$54,571
	Total, liquors and beverages	75	66	7,192,074	4,070,806	3,121,268	62,407	9	224,318	278,889	54,571
	Chemicals and allied products—										
50	Chemicals	9	4	272,116	199,426	72,690	1,455	5	36,615	43,180	6,565
51	Fertilizers	112	75	4,854,006	3,457,610	1,396,396	22,086	37	734,736	954,500	219,764
52	Gas, illuminating and heating	3	2	302,854	241,319	61,535	1,231	1	164,128	165,890	1,762
53	Oils, and oil products	76	50	7,626,757	6,875,979	750,778	14,214	26	904,026	1,076,156	172,130
54	Paints and varnishes	4	3	170,369	142,382	27,987	559	1	2,646	4,411	1,765
55	Patent medicines	9	5	664,848	549,115	115,733	2,315	4	12,268	15,459	3,191
56	Petroleum, refined	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
57	Soap	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
58	All other	25	20	2,266,229	1,726,014	540,215	10,398	5	25,298	51,404	26,106
	Total, chemicals and allied products	238	159	16,157,179	13,191,845	2,965,334	52,258	79	1,879,717	2,311,000	431,283
	Stone, clay, and glass products—										
	Stone—										
59	Cement	6	3	539,782	381,598	158,184	3,163	3	24,881	51,345	26,464
60	Marble and stone work	24	17	1,367,171	1,171,869	195,302	3,556	7	136,004	159,238	23,234
	Clay—										
61	Brick and tile	25	14	952,913	837,261	115,652	2,312	11	367,917	429,681	61,764
62	Pottery, terra cotta, fire clay, etc	4	3	225,576	178,274	47,302	947	1	3,475	3,513	38
63	All other	2	1	38,367	25,518	12,849	257	1	25,678	26,082	404
64	Glass and glass products	1	.....	.....	.....	.....	.....	1	16,318	21,932	5,614
	Total, stone, clay, and glass products	62	38	3,123,809	2,594,520	529,289	10,235	24	574,273	691,791	117,518

	Metals and metal products other than iron and steel—										
65	Smelters	1						1	2,042	8,553	6,511
66	Manufactures	10	9	544,003	367,665	176,338	3,527	1	173,067	191,804	18,737
67	Automobiles, motorcycles, and bicycles	4	4	164,476	121,712	42,764	855				
68	Carriages and wagons	13	8	292,367	232,679	59,688	1,170	5	44,716	91,163	46,447
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metal products other than iron and steel	28	21	1,000,846	722,056	278,790	5,552	7	219,825	291,520	71,695
	Miscellaneous industries—										
71	Tobacco	5	3	80,436	70,566	9,870	198	2	119,308	122,704	3,396
72	Agricultural implements	9	5	230,800	172,842	57,958	1,021	4	130,853	178,726	47,873
73	Electrical machinery										
74	Musical instruments, pianos, organs, etc.	3	2	45,952	35,001	10,951	219	1	9,325	11,768	2,443
75	Rubber goods	1	1	75,664	60,986	14,678	294				
76	Fur goods										
77	Shipbuilding										
78	Building construction	16	12	4,890,458	4,160,435	730,023	14,601	4	23,837	35,251	11,414
79	Construction, contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	20	13	1,858,012	1,747,127	110,885	2,213	7	388,185	412,027	23,842
80	Engineering	6	4	120,501	55,071	65,430	1,308	2	15,026	19,128	4,102
81	All other	87	60	3,286,092	2,738,681	547,411	10,487	27	1,126,155	1,379,526	253,371
	Total, miscellaneous industries	147	100	10,587,915	9,040,709	1,547,206	30,341	47	1,812,689	2,159,130	346,441
	Grand total, manufacturing and mechanical industries	1,082	805	115,719,858	90,628,704	25,091,154	466,250	277	11,436,403	13,381,705	1,945,302
	Public utilities:										
82	Electric and gas lighting and power companies	40	31	3,606,275	3,009,193	597,082	11,918	9	1,242,135	1,310,198	68,063
83	Railroads, steam	62	36	27,902,163	23,919,199	3,982,964	78,521	26	8,140,383	8,796,454	656,071
84	Railways, electric, city and suburban	15	8	3,768,960	2,735,196	1,033,764	20,676	7	70,746	85,439	14,693
85	Steamship transportation companies	15	9	5,589,965	2,940,914	2,649,051	50,586	6	100,225	121,859	21,634
86	Waterworks	5	2	4,848	2,986	1,862	38	3	35,783	39,010	3,227
87	Express companies										
88	Telephone, telegraph, and radio companies	57	50	18,237,787	15,630,156	2,607,631	52,153	7	60,458	65,913	5,455
89	All other	131	106	1,798,026	1,475,268	322,758	6,118	25	442,148	478,048	35,900
	Total, public utilities	325	242	60,908,024	49,712,912	11,195,112	220,010	83	10,091,878	10,896,921	805,043
	Banks and insurance companies:										
	Banks—										
90	National banks	112	108	5,899,297	3,908,475	1,990,822	39,804	4	42,619	90,024	47,405
91	Savings banks and State banks	618	558	8,821,520	5,603,807	3,217,713	62,483	60	375,090	525,918	150,828
92	Trust companies	24	22	1,812,657	1,043,204	769,453	15,299	2	2,785	6,788	4,003
	Total, banks	754	688	16,533,474	10,555,486	5,977,988	117,586	66	420,494	622,730	202,236

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

GEORGIA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Banks and insurance companies—Continued.										
	Insurance companies—										
93	Life	8	6	$1,864,708	$1,801,549	$63,159	$1,263	2	$118,973	$157,920	$38,947
94	Fire and marine (stock)	2	1	52,772	47,503	5,269	105	1	315,263	365,756	50,493
95	Fire and marine (mutual)	2	2	42,878		42,878	858				
96	Casualty	14	10	3,277,045	3,178,249	98,796	1,977	4	13,272	14,976	1,704
97	Fidelity and surety										
98	All other	1						1	12,499	15,936	3,437
	Total, insurance companies	27	19	5,237,403	5,027,301	210,102	4,203	8	460,007	554,588	94,581
	Grand total, banks and insurance companies	781	707	21,770,877	15,582,787	6,188,090	121,789	74	880,501	1,177,318	296,817
	Merchandising companies:										
99	Department stores	19	18	1,883,418	1,597,187	286,231	5,674	1	143,799	198,607	54,808
100	Wholesale jobbers	212	180	11,639,913	8,142,117	3,497,796	64,404	32	630,859	885,028	254,169
101	Real estate	167	75	766,277	564,213	202,064	4,030	92	582,809	809,268	226,459
102	Amusement companies	44	27	1,117,156	1,039,109	78,047	1,557	17	420,067	453,255	33,188
103	Hotels and restaurants	32	19	883,393	719,295	164,098	3,240	13	415,370	701,276	285,906
	Total, merchandising companies	474	319	16,290,157	12,061,921	4,228,236	78,905	155	2,192,904	3,047,434	854,530
104	All other corporations of every description not elsewhere provided for	1,778	1,268	33,197,729	24,092,591	9,105,138	181,625	450	4,082,230	5,438,941	1,356,711
105	Corporations—inactive	237						237		36,982	36,982
	Total miscellaneous companies	1,955	1,268	33,197,729	24,092,591	9,105,138	181,625	687	4,082,230	5,475,923	1,393,693
	Grand total for the State of Georgia	4,758	3,424	251,095,946	194,587,307	56,508,639	1,082,190	1,334	29,501,342	34,977,389	5,476,047

HAWAII.

	Agriculture and animal husbandry:										
1	Farming	60	49	$24,236,544	$13,377,196	$10,859,348	$217,188	11	$90,018	$124,783	$34,765
2	Florists and fruit growers	11	4	199,821	185,738	14,083	281	7	1,483,677	1,592,763	109,086
3	Stock raising	7	5	337,244	152,536	184,708	3,291	2	48,328	71,427	23,099
4	Forest and lumber not provided for elsewhere										
	Total, agriculture and animal husbandry	78	58	24,773,609	13,715,470	11,058,139	220,760	20	1,622,023	1,788,973	166,950
	Extraction of minerals:										
5	Coal mines										
6	Copper mines										
7	Gold and silver and precious metals										
8	Iron mines										
9	Lead and zinc mines										
10	Quarries										
11	Oil, gas, and salt wells										
12	All other										
	Total, extraction of minerals										
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	1	1	88,075	87,276	799	16				
14	Canning and preserving (fish and oysters, fruits and vegetables)	7	6	1,965,869	1,302,829	663,040	13,261	1	71,540	84,901	13,361
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	1						1	56,973	60,363	3,390
17	Bread and bakery products	3	1	27,747	27,583	164	3	2	4,847	10,966	6,119
18	Coffee and spices										
19	Flour mills and grist mills	5	3	53,554	31,740	21,814	437	2	69,657	73,559	3,902
20	Sugar refining (not including beet sugar) and molasses	31	29	39,714,109	21,852,914	17,861,195	333,637	2	7,686	27,075	19,389
21	Beet sugar										
22	Confectionery and ice cream	1	1	3,013	2,308	705	14				
23	Food preparations, all other	3	1	35,682	35,271	411	8	2	46,380	49,822	3,442
	Total, food and kindred products	52	42	41,888,049	23,339,921	18,548,128	347,376	10	257,083	306,686	49,603
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods										
27	Hats and caps										
28	Hosiery and knit goods										
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing										
32	Women's clothing										
33	Men's and women's other furnishings										
34	All other	1	1	54,852	38,041	16,811	336				
	Total, textiles and their products	1	1	54,852	38,041	16,811	336				

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

HAWAII—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills										
36	Foundry and machine shops	1	1	$776,852	$178,943	$597,909	$11,958				
	Total, iron and steel products	1	1	776,852	178,943	597,909	11,958				
	Lumber and its manufactures—										
37	Sawmills and planing mills	1						1	$84,200	$86,257	$2,057
38	Furniture and fixtures										
39	All other woodworking establishments										
	Total, lumber and its manufactures	1						1	84,200	86,257	2,057
	Leather and finished products—										
40	Leather, tanned, curried, and finished										
41	Boots and shoes										
42	All other										
	Total, leather and finished products										
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper										
45	Printing and publishing	21	15	675,913	628,306	47,607	913	6	14,913	18,014	3,101
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)										
	Total, paper and printing	21	15	675,913	628,306	47,607	913	6	14,913	18,014	3,101

	Liquors and beverages—										
47	Distilled	2	1	25,049	18,214	6,835	137	1	50,577	63,513	12,936
48	Malted	4	3	481,885	303,282	178,603	3,572	1	3,991	4,095	104
49	All other	13	7	65,060	58,196	6,864	137	6	62,476	70,600	8,124
	Total, liquors and beverages	19	11	571,994	379,692	192,302	3,846	8	117,044	138,208	21,164
	Chemicals and allied products—										
50	Chemicals										
51	Fertilizers	2	2	815,764	408,896	406,868	8,138				
52	Gas, illuminating and heating	1	1	190,125	140,084	50,041	1,001				
53	Oils, and oil products										
54	Paints and varnishes										
55	Patent medicines										
56	Petroleum, refined										
57	Soap	1	1	13,345	11,279	2,066	41				
58	All other										
	Total, chemicals and allied products	4	4	1,019,234	560,259	458,975	9,180				
	Stone, clay, and glass products—										
	Stone—										
59	Cement										
60	Marble and stone work	2	1	51,302	49,926	1,376	28	1	6,314	7,187	873
	Clay—										
61	Brick and tile										
62	Pottery, terra cotta, fire clay, etc										
63	All other										
64	Glass and glass products										
	Total, stone, clay, and glass products	2	1	51,302	49,926	1,376	28	1	6,314	7,187	873
	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures	2	2	86,983	58,077	28,906	578				
67	Automobiles, motorcycles, and bicycles										
68	Carriages and wagons	1						1	13,635	13,871	236
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metal products other than iron and steel	3	2	86,983	58,077	28,906	578	1	13,635	13,871	236
	Miscellaneous industries—										
71	Tobacco	1						1	2,913	3,363	450
72	Agricultural implements										
73	Electrical machinery	2	1	192,886	73,925	118,961	2,379	1	7,450	19,589	12,139
74	Musical instruments, pianos, organs, etc	1						1	958	1,001	43
75	Rubber goods	1	1	113,605	55,744	57,861	1,157				
76	Fur goods										
77	Shipbuilding										
78	Building construction	3	1	16,747	15,086	1,661	33	2	62,772	72,796	10,024

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

HAWAII—Continued.

Classification N	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Miscellaneous industries—Continued.										
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	3						3	$772,230	$948,496	$176,266
80	Engineering	2	2	$63,041	$43,680	$19,361	$387				
81	All other	7	6	275,865	144,202	131,663	2,633	1	26,380	40,690	14,310
	Total, miscellaneous industries	20	11	662,144	332,637	329,507	6,589	9	872,703	1,085,935	213,232
	Grand total, manufacturing and mechanical industries	124	88	45,787,323	25,565,802	20,221,521	380,804	36	1,365,892	1,656,158	290,266
	Public utilities:										
82	Electric and gas lighting and power companies	6	4	1,124,851	828,259	296,592	5,932	2	29,925	30,294	369
83	Railroads, steam	10	6	2,934,124	1,900,560	1,033,564	20,671	4	90,196	140,561	50,365
84	Railways, electric, city and suburban	1	1	680,282	464,078	216,204	4,324				
85	Steamship transportation companies	1	1	3,289,676	2,761,727	527,949	10,559				
86	Waterworks	2	2	228,631	153,349	75,282	1,505	1	100	550	450
87	Express companies										
88	Telephone, telegraph and radio companies	5	4	438,745	304,434	134,311	2,686	1	13,980	14,069	89
89	All other	12	8	1,137,010	1,051,698	85,312	1,706	4	174,212	186,872	12,660
	Total, public utilities	38	26	9,833,319	7,464,105	2,369,214	47,383	12	308,413	372,346	63,933
	Banks and insurance companies:										
	Banks—										
90	National banks	10	9	906,957	575,201	331,756	6,636	1	10,711	11,858	1,147
91	Savings banks and State banks	8	6	104,193	79,031	25,162	504	2	2,850	4,878	2,028
92	Trust companies,	6	6	691,694	342,929	348,765	6,975				
	Total, banks	24	21	1,702,844	997,161	705,683	14,115	3	13,561	16,736	3,175

	Insurance companies—										
93	Life										
94	Fire and marine (stock)	8	8	190,679	86,269	104,410	2,088				
95	Fire and marine (mutual)										
96	Casualty										
97	Fidelity and surety										
98	All other										
	Total, insurance companies	8	8	190,679	86,269	104,410	2,088				
	Grand total, banks and insurance companies	32	29	1,893,523	1,083,430	810,093	16,203				
	Merchandising companies:										
99	Department stores	1	1	9,174	6,617	2,557	51				
100	Wholesale jobbers	19	15	2,076,841	1,794,706	282,135	5,403	4	223,436	251,944	28,508
101	Real estate	8	4	47,570	18,786	28,784	576	4	13,151	227,336	214,185
102	Amusement companies	4	1	22,608	19,304	3,304	66	3	10,667	11,951	1,284
103	Hotels and restaurants	9	7	513,400	454,783	58,617	1,172	2	41,197	44,410	3,213
	Total merchandising companies	41	28	2,669,593	2,294,196	375,397	7,268	13	288,451	535,641	247,190
104	All other corporations of every description not elsewhere provided for	212	167	16,098,534	5,228,262	10,870,272	217,333	45	1,394,558	1,877,791	483,233
105	Corporations—inactive	46						46	2	399	397
	Total, miscellaneous companies	258	167	16,098,534	5,228,262	10,870,272	217,333	91	1,394,560	1,878,190	483,630
	Grand total for the Territory of Hawaii	571	396	101,055,901	55,351,265	45,704,636	889,751	175	4,992,900	6,248,044	1,255,144

IDAHO.

	Agriculture and animal husbandry:										
1	Farming	33	14	$549,402	$409,688	$139,714	$2,743	19	$544,881	$640,223	$95,342
2	Florists and fruit growers	28	4	16,857	12,355	4,502	83	24	247,614	544,488	296,874
3	Stock raising	49	32	2,713,375	2,016,650	696,725	13,717	17	250,532	312,588	62,056
4	Forest and lumber not provided for elsewhere	9	5	1,265,632	892,800	372,832	7,325	4	1,203,870	1,224,374	20,504
	Total, agriculture and animal husbandry	119	55	4,545,266	3,331,493	1,213,773	23,868	64	2,246,897	2,721,673	474,776
	Extraction of minerals:										
5	Coal mines	2						2	33,445	43,827	10,382
6	Copper mines	15	6	128,340	104,546	23,794	467	9	9,619	11,675	2,056
7	Gold and silver and precious metals	18	7	1,959,130	1,504,703	454,427	9,090	11	136,155	220,479	84,324
8	Iron mines										
9	Lead and zinc mines	2						2	903	4,193	3,290
10	Quarries	1	1	45,659	41,083	4,576	92				
11	Oil, gas, and salt wells	2						2	8,668	9,562	894
12	All other	105	24	6,291,312	3,772,440	2,518,872	49,383	81	1,765,586	2,083,245	317,659
	Total, extraction of minerals	145	38	8,424,441	5,422,772	3,001,669	59,032	107	1,954,376	2,372,981	418,605

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

IDAHO—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	20	12	$118,702	$105,370	$13,332	$261	8	$135,537	$143,366	$7,829
14	Canning and preserving (fish and oysters, fruits and vegetables)	4	1	4,714	3,197	1,517	30	3	7,104	8,076	972
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	10	8	252,033	233,544	18,489	370	2	9,576	10,016	440
17	Bread and bakery products	1	1	7,714	7,192	522	10				
18	Coffee and spices										
19	Flour mills and grist mills	27	25	780,880	576,674	204,206	3,737	2	24,000	25,302	1,302
20	Sugar refining (not including beet sugar) and molasses										
21	Beet sugar										
22	Confectionery and ice cream	2	2	101,482	77,792	23,690	473				
23	Food preparations, all other	2	1	4,068	3,121	947	19	1	32,609	44,260	11,651
	Total, food and kindred products	66	50	1,269,593	1,006,890	262,703	4,900	16	208,826	231,020	22,194
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods										
27	Hats and caps										
28	Hosiery and knit goods										
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing										
32	Women's clothing	2	1	32,669	21,643	11,026	221	1	17,580	17,650	70
33	Men's and women's other furnishings										
34	All other	1	1	5,881	5,115	766	15				
	Total, textiles and their products	3	2	38,550	26,758	11,792	236	1	17,580	17,650	70

	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	2	1	28,798	20,562	8,236	130	1		3,397	3,307
36	Foundry and machine shops	7	5	761,462	477,459	284,003	5,680	2	18,574	19,957	1,383
	Total, iron and steel products	9	6	790,260	498,021	292,239	5,810	3	18,574	23,264	4 690
	Lumber and its manufactures—										
37	Sawmills and planing mills	22	14	3,027,728	2,142,231	885,497	17,666	8	1,271,471	1,455,470	183,999
38	Furniture and fixtures	1	1	4,311	4,206	105	2				
39	All other woodworking establishments	6	2	215,648	109,197	106,451	2,129	4	34,473	45,094	10,621
	Total, lumber and its manufactures	29	17	3,247,687	2,255,634	992,053	19,797	12	1,305,944	1,500,564	194,620
	Leather and finished products—										
40	Leather, tanned, curried, and finished										
41	Boots and shoes										
42	All other										
	Total, leather and finished products										
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper										
45	Printing and publishing	19	15	927,464	856,841	70,623	1,406	4	68,487	69,058	571
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)										
	Total, paper and printing	19	15	927,464	856,841	70,623	1,406	4	68,487	69 058	571
	Liquors and beverages—										
47	Distilled										
48	Malted										
49	All other	1						1	67,267	88,106	20 839
	Total, liquors and beverages	1						1	67,267	88,106	20,839
	Chemical and allied products—										
50	Chemicals										
51	Fertilizers										
52	Gas, illuminating and heating	1	1	37,154	35,539	1,615	32				
53	Oils, and oil products										
54	Paints and varnishes										
55	Patent medicines										
56	Petroleum, refined										
57	Soap	1						1	1,900	2,127	227
58	All other	2	2	67,787	18,209	49,578	992				
	Total, chemicals and allied products	4	3	104,941	53,748	51,193	1,024	1	1,900	2,127	227

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

IDAHO—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Stone, clay, and glass products—										
	Stone—										
59	Cement	2	2	$40,560	$36,418	$4,142	$83				
60	Marble and stone work										
	Clay—										
61	Brick and tile	8	2	22,003	21,839	224	5	6	$94,461	$108,721	$14,260
62	Pottery, terra cotta, fire clay, etc	1	1	20,098	17,594	2,504	29				
63	All other										
64	Glass and glass products										
	Total, stone, clay, and glass products	11	5	82,721	75,851	6,870	117	6	94,461	108,721	14,260
	Metals and metal products other than iron and steel—										
65	Smelters	1	1	21,142	14,050	7,092	142				
66	Manufactures										
67	Automobiles, motorcycles, and bicycles										
68	Carriages and wagons										
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metal products other than iron and steel	1	1	21,142	14,050	7,092	142				
	Miscellaneous industries—										
71	Tobacco										
72	Agricultural implements	1						1	88,554	97,785	9,231
73	Electrical machinery										
74	Musical instruments, pianos, organs, etc										
75	Rubber goods										
76	Fur goods										
77	Shipbuilding										
78	Building construction	2						2	13,069	13,788	719

79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	2	1	16,171	14,898	1,273	25	1		18,435	18,435
80	Engineering	2						2	14,821	15,939	1,118
81	All other	9	6	139,889	122,349	17,540	351	3	16,733	22,738	6,005
	Total, miscellaneous industries	16	7	156,060	137,247	18,813	376	9	133,177	168,685	35,508
	Grand total, manufacturing and mechanical industries	159	106	6,638,418	4,925,040	1,713,378	33,808	53	1,916,216	2,209,195	292,979
	Public utilities:										
82	Electric and gas lighting and power companies	32	22	1,446,786	1,172,541	274,245	5,393	10	57,147	64,427	7,280
83	Railroads, steam	9	7	788,498	691,428	97,070	1,601	2	173,180	179,213	6,033
84	Railways, electric, city and suburban	5						5	953,222	1,004,877	48,655
85	Steamship transportation companies	1	1	98,778	94,768	4,010	80				
86	Waterworks	18	11	185,195	155,262	29,933	598	7	68,154	86,270	18,116
87	Express companies										
88	Telephone, telegraph, and radio companies	15	11	47,488	43,172	4,316	87	4	10,216	29,192	18,976
89	All other	47	20	750,282	658,397	91,885	1,676	27	376,569	577,200	200,631
	Total, public utilities	127	72	3,317,027	2,815,568	501,459	9,435	55	1,641,488	1,941,179	299,691
	Banks and insurance companies:										
	Banks—										
90	National banks	55	54	2,082,808	1,504,264	578,544	11,567	1	8,008	9,170	1,162
91	Savings banks and State banks	119	110	1,757,385	1,140,050	617,335	12,341	9	39,826	54,090	14,264
92	Trust companies	16	12	375,243	235,617	139,626	2,793	4	18,351	26,310	7,959
	Total, banks	190	176	4,215,436	2,879,931	1,335,505	26,701	14	66,185	89,570	23,385
	Insurance companies—										
93	Life	1	1	382,451	361,267	21,184	424				
94	Fire and marine (stock)										
95	Fire and marine (mutual)										
96	Casualty	33	26	181,492	123,307	58,185	1,211	7	16,592	17,392	800
97	Fidelity										
98	All other										
	Total, insurance companies	34	27	563,943	484,574	79,369	1,635	7	16,592	17,392	800
	Grand total, banks and insurance companies	224	203	4,779,379	3,364,505	1,414,874	28,336	21	82,777	106,962	24,185
	Merchandising companies:										
99	Department stores	9	9	472,158	361,844	110,314	1,991				
100	Wholesale jobbers	31	27	2,327,889	1,401,231	926,658	18,524	4	44,962	90,997	46,035
101	Real estate	53	29	225,623	153,885	71,738	1,435	24	52,956	83,279	30,323
102	Amusement companies	6	2	10,776	10,588	188	3	4	11,101	12,077	976
103	Hotels and restaurants	10	5	90,209	84,040	6,169	123	5	148,937	161,887	12,950
	Total, merchandising companies	109	72	3,126,655	2,011,588	1,115,067	22,076	37	257,956	348,240	90,284
104	All other corporations of every description not elsewhere provided for	596	423	6,910,681	5,053,667	1,857,014	35,971	173	902,964	1,226,941	323,977
105	Corporations—inactive	301						301	98	9,728	9,630
	Total, miscellaneous companies	897	423	6,910,681	5,053,667	1,857,014	35,971	474	903,062	1,236,669	333,607
	Grand total for the State of Idaho	1,780	969	37,741,867	26,924,633	10,817,234	212,526	811	9,002,772	10,936,899	1,934,127

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

ILLINOIS.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Agriculture and animal husbandry:										
1	Farming	58	22	$231,821	$194,850	$36,971	$728	36	$327,627	$560,949	$233,322
2	Florists and fruit growers	72	34	1,491,432	1,357,291	134,141	2,619	38	454,766	550,560	95,794
3	Stock raising	32	19	1,567,210	860,060	707,150	14,021	13	80,849	193,476	112,627
4	Forest and lumber not provided for elsewhere	35	19	620,190	376,077	244,113	4,764	16	735,514	1,278,047	542,533
	Total, agriculture and animal husbandry	197	94	3,910,653	2,788,278	1,122,375	22,132	103	1,598,756	2,583,032	984,276
	Extraction of minerals:										
5	Coal mines	245	169	54,811,882	46,890,175	7,921,707	157,773	76	9,983,830	10,541,502	557,672
6	Copper mines	4						4	24,608	561,611	537,003
7	Gold and silver and precious metals	10	2	15,338	10,141	5,197	104	8	13,164	77,244	64,080
8	Iron mines	9	3	616,820	560,463	56,357	1,128	6	84,987	103,086	18,099
9	Lead and zinc mines	8	4	6,362,495	1,815,817	4,546,678	90,933	4	68,298	71,795	3,497
10	Quarries	30	16	2,517,346	2,461,104	56,242	1,126	14	598,520	626,551	28,031
11	Oil, gas, and salt wells	68	38	3,309,225	2,023,216	1,286,009	25,681	30	64,087	229,883	165,796
12	All other	101	44	3,095,333	2,492,202	603,131	11,924	57	824,543	1,156,007	331,464
	Total, extraction of minerals	475	276	70,728,439	56,253,118	14,475,321	288,669	199	11,662,037	13,367,679	1,705,642
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	123	99	13,916,048	10,124,987	3,791,061	75,780	24	307,179	326,064	18,885
14	Canning and preserving (fish and oysters, fruits and vegetables)	56	37	7,811,033	5,968,251	1,842,782	35,876	19	699,958	832,007	132,049
15	Oleomargarine	6	3	2,641,893	2,000,555	641,338	12,827	3	948,383	1,030,367	81,984
16	Slaughtering and meat packing, and meat products	59	48	194,173,008	142,348,769	51,824,239	1,035,361	11	514,176	635,982	121,806
17	Bread and bakery products	53	44	6,258,413	5,390,349	868,064	17,072	9	1,115,854	1,153,518	37,664
18	Coffee and spices	3	2	243,645	210,243	33,402	669	1	20,716	20,865	149
19	Flour mills and gristmills	94	76	6,960,304	5,071,645	1,888,659	37,460	18	515,354	619,141	103,787
20	Sugar refining (not including beet sugar) and molasses	4	2	220,359	134,643	85,716	1,714	2	1,157	84,356	83,199
21	Beet sugar										

22	Confectionery and ice cream	84	63	6,993,643	5,810,616	1,183,027	23,322	21	682,600	748,847	66,247
23	Food preparations, all other	74	43	26,775,804	20,392,085	6,383,719	127,133	31	1,552,769	1,841,643	288,874
	Total, food and kindred products	556	417	265,994,150	197,452,143	68,542,007	1,367,214	139	6,358,146	7,292,790	934,644
	Textiles and their products—										
24	Carpets and rugs	6	3	179,631	174,296	5,335	107	3	31,252	31,873	621
25	Cordage and twine	4	3	551,437	283,798	267,639	5,353	1	153,319	154,285	966
26	Cotton goods	21	19	1,824,924	1,458,695	366,229	7,252	2	35,613	38,395	2,782
27	Hats and caps	26	18	986,985	877,659	109,326	1,844	8	629,573	710,401	80,828
28	Hosiery and knit goods	31	26	3,573,414	2,540,121	1,033,293	20,511	5	249,904	278,990	29,086
29	Silk and silk goods	6	5	1,632,926	1,215,733	417,193	8,344	1	32,236	37,337	5,101
30	Woolen and worsted goods	17	13	1,798,868	1,547,758	251,110	4,823	4	75,554	114,307	38,753
31	Men's clothing	60	46	8,390,006	6,642,310	1,747,696	33,839	14	802,514	862,590	60,076
32	Women's clothing	56	43	4,956,653	4,148,973	807,680	14,907	13	378,211	451,567	73,356
33	Men's and women's other furnishings	86	69	13,152,803	10,585,817	2,566,986	51,156	17	1,021,023	1,176,703	155,680
34	All other	69	56	4,248,123	3,286,109	962,014	18,356	13	130,223	150,526	20,303
	Total, textiles and their products	382	301	41,295,770	32,761,269	8,534,501	166,492	81	3,539,422	4,006,974	467,552
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	106	85	148,040,044	82,218,928	65,821,116	1,310,926	21	333,416	456,136	122,720
36	Foundry and machine shops	895	650	187,333,044	126,524,624	60,808,420	1,153,097	245	8,314,354	10,736,036	2,421,682
	Total, iron and steel products	1,001	735	335,373,088	208,743,552	126,629,536	2,464,023	266	8,647,770	11,192,172	2,544,402
	Lumber and its manufactures—										
37	Sawmills and planing mills	132	98	12,489,662	10,095,228	2,394,434	44,591	34	2,377,376	2,513,894	136,518
38	Furniture and fixtures	147	111	16,026,939	13,595,844	2,431,095	48,379	36	1,365,411	1,583,441	218,030
39	All other woodworking establishments	184	150	19,752,550	15,186,913	4,565,637	89,725	34	911,514	1,086,751	175,237
	Total, lumber and its manufactures	463	359	48,269,151	38,877,985	9,391,166	182,695	104	4,654,301	5,184,086	529,785
	Leather and finished products—										
40	Leather, tanned, curried, and finished	37	30	8,232,046	5,913,684	2,318,362	45,282	7	181,454	237,519	56,065
41	Boots and shoes	23	16	4,872,086	3,531,388	1,340,698	24,707	7	401,265	445,789	44,524
42	All other	44	34	3,313,988	2,514,152	799,836	15,921	10	153,928	180,649	26,721
	Total, leather and finished products	104	80	16,418,120	11,959,224	4,458,896	85,910	24	736,647	863,957	127,310
	Paper and printing—										
43	Paper and wood pulp	14	12	3,343,385	2,340,344	1,003,041	20,061	2	11,738	15,304	3,566
44	Manufactures of paper	117	97	17,307,291	11,675,356	5,631,935	112,338	20	481,846	562,062	80,216
45	Printing and publishing	808	576	73,929,271	64,388,310	9,540,961	184,013	232	10,761,750	11,824,604	1,062,854
46	Industries relating to printing and publishing (engraving, stereotyping and electrotyping, type founding, etc.)	104	82	7,069,707	5,887,381	1,182,326	23,214	22	656,068	687,325	31,257
	Total, paper and printing	1,043	767	101,649,654	84,291,391	17,358,263	339,626	276	11,911,402	13,089,295	1,177,893

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

ILLINOIS—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Liquors and beverages—										
47	Distilled	11	9	$17,650,259	$15,588,274	$2,061,985	$38,906	2	$106,784	$123,262	$16,478
48	Malted	80	65	30,101,113	26,271,422	3,829,691	75,876	15	1,824,235	2,006,685	182,450
49	All other	56	38	2,526,382	2,141,060	385,322	7,685	18	515,761	566,169	50,408
	Total, liquors and beverages	147	112	50,277,754	44,000,756	6,276,998	122,467	35	2,446,780	2,696,116	249,336
	Chemicals and allied products—										
50	Chemicals	93	55	7,856,480	5,376,075	2,480,405	47,182	38	375,133	487,185	112,052
51	Fertilizers	16	13	7,653,013	4,281,387	3,371,626	55,291	3	38,765	65,558	26,793
52	Gas, illuminating and heating	28	20	2,105,783	1,822,981	282,802	5,658	8	87,285	155,196	67,911
53	Oils and oil products	21	17	6,777,183	3,161,711	3,615,472	72,169	4	70,675	75,591	4,916
54	Paints and varnishes	60	48	7,328,622	5,458,437	1,870,185	34,709	12	279,546	325,358	45,812
55	Patent medicines	65	36	4,172,349	2,532,431	1,639,918	31,967	29	164,598	197,972	33,374
56	Petroleum, refined	13	9	56,099,334	25,951,062	30,148,272	602,964	4	485,854	654,271	168,417
57	Soap	23	10	3,569,656	2,819,406	750,250	14,497	13	472,119	553,858	81,739
58	All other	184	110	25,489,859	17,767,223	7,722,636	151,480	74	917,925	1,040,244	122,319
	Total, chemicals and allied products	503	318	121,052,279	69,170,713	51,881,566	1,015,917	185	2,891,900	3,555,233	663,333
	Stone, clay, and glass products—										
	Stone—										
59	Cement	33	21	9,781,314	9,193,515	587,799	11,757	12	1,187,411	1,319,298	131,887
60	Marble and stone work	80	54	3,941,568	3,448,804	492,764	9,769	26	1,974,875	2,154,404	179,529
	Clay—										
61	Brick and tile	82	49	11,475,991	9,962,104	1,513,887	29,466	33	1,237,210	1,342,857	105,647
62	Pottery, terra cotta, fire clay, etc	20	15	4,261,811	3,083,544	1,178,267	23,565	5	124,736	144,910	20,174
63	All other	19	10	1,059,396	938,823	120,573	2,411	9	108,679	133,915	25,236
64	Glass and glass products	48	33	8,764,764	6,972,935	1,791,829	35,414	15	245,687	335,766	90,079
	Total, stone, clay, and glass products	282	182	39,284,844	33,599,725	5,685,119	112,382	100	4,878,598	5,431,150	552,552

	Metals and metal products other than iron and steel—											
65	Smelters	19	16	20,176,826	10,826,779	9,350,047	186,707	3	121,679	149,386	27,707
66	Manufactures	309	218	30,626,856	23,211,154	7,415,702	146,847	91	1,836,384	2,288,593	452,209
67	Automobiles, motorcycles, and bicycles	150	86	20,879,356	13,926,864	6,952,492	138,853	64	1,188,727	2,099,240	910,513
68	Carriages and wagons	40	27	2,626,709	2,155,090	471,619	8,281	13	356,453	431,606	75,153
69	Cars (steam railroad, street cars, etc)	45	30	87,430,441	68,380,425	19,050,016	380,679	15	2,211,072	2,568,985	357,913
70	All other	2	.....	.....	.....	.....	.....	2	2,069	8,740	6,671
	Total, metals and metal products other than iron and steel	565	377	161,740,188	118,500,312	43,239,876	861,367	188	5,716,384	7,546,550	1,830,166
	Miscellaneous industries—										
71	Tobacco	58	25	2,373,651	2,087,147	286,504	5,721	33	456,040	498,050	42,010
72	Agricultural implements	53	37	81,457,091	53,146,956	28,310,135	561,658	16	1,103,254	1,395,642	292,388
73	Electrical machinery	116	78	10,882,224	7,750,420	3,131,804	62,497	38	676,500	875,526	199,026
74	Musical instruments, pianos, organs, etc	89	66	16,820,550	12,948,843	3,871,707	75,831	23	921,921	1,089,183	167,262
75	Rubber goods	39	23	1,228,191	837,819	390,372	7,744	16	266,084	439,680	173,596
76	Fur goods	13	10	497,332	350,561	146,768	2,017	3	78,860	81,359	2,499
77	Shipbuilding	5	3	1,946,810	1,757,659	189,151	3,738	2	16,363	16,363	.....
78	Building construction	187	114	9,249,371	8,121,939	1,127,441	22,512	73	4,624,513	5,069,448	444,935
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	220	140	24,317,791	21,920,943	2,396,848	47,275	80	5,312,165	6,090,278	778,113
80	Engineering	69	46	4,874,747	3,518,858	1,355,889	26,805	23	691,874	799,647	107,773
81	All other	725	495	50,399,704	39,913,004	10,486,700	202,546	230	4,386,631	5,193,160	806,529
	Total, miscellaneous industries	1,574	1,037	204,047,462	152,354,143	51,693,319	1,018,344	537	18,534,205	21,548,336	3,014,131
	Grand total, manufacturing and mechanical industries	6,620	4,685	1,385,402,460	991,711,213	393,691,247	7,736,437	1,935	70,315,555	82,406,659	12,091,104
	Public utilities:										
82	Electric and gas lighting and power companies	198	145	63,749,831	50,199,799	13,550,032	270,638	53	1,189,148	1,321,924	132,776
83	Railroads, steam	125	95	707,508,488	585,609,948	121,898,540	2,437,905	30	24,867,340	25,791,525	924,185
84	Railways, electric, city and suburban	96	68	50,985,455	45,669,444	5,316,011	90,263	28	3,686,792	4,099,941	413,149
85	Steamship transportation companies	23	20	5,256,344	4,144,548	1,111,796	22,218	3	28,857	121,806	92,949
86	Waterworks	33	25	1,105,410	838,352	267,058	5,341	8	70,345	93,700	23,355
87	Express companies	19	17	80,810,905	73,552,873	7,258,032	143,943	2	62,252	71,155	8,903
88	Telephone, telegraph, and radio companies	380	287	25,560,567	21,340,961	4,219,606	84,293	93	10,567,107	10,837,316	270,209
89	All other	415	283	36,585,402	28,645,094	7,940,308	152,770	132	3,722,111	4,027,273	305,162
	Total, public utilities	1,289	910	971,562,402	810,001,019	161,561,383	3,207,301	349	44,193,952	46,364,640	2,170,688
	Banks and insurance companies:										
	Banks—										
90	National banks	467	449	36,498,587	26,011,008	10,487,579	209,291	18	329,972	383,411	53,439
91	Savings banks and State banks	776	749	34,767,264	23,435,632	11,331,632	225,343	27	500,526	595,814	95,288
92	Trust companies	88	76	21,136,488	15,329,492	5,806,996	116,032	12	157,254	209,429	52,175
	Total, banks	1,331	1,274	92,402,339	64,776,132	27,626,207	550,666	57	987,752	1,188,654	200,902

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

ILLINOIS—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Banks and insurance companies—Continued.										
	Insurance companies—										
93	Life	30	22	$12,507,519	$11,778,177	$729,342	$14,575	8	$6,020,388	$6,378,670	$358,282
94	Fire and marine (stock)	18	12	6,993,842	6,240,225	753,617	15,071	6	886,510	1,041,229	154,719
95	Fire and marine (mutual)	37	37	468,782	21,191	447,591	8,952				
96	Casualty	87	67	18,219,620	15,829,794	2,389,826	47,770	20	895,047	1,182,657	287,610
97	Fidelity and surety										
98	All other	2	2	388		388	8				
	Total, insurance companies	174	140	38,190,151	33,869,387	4,320,764	86,376	34	7,801,945	8,602,556	800,611
	Grand total, banks and insurance companies	1,505	1,414	130,592,490	98,645,519	31,946,971	637,042	91	8,789,697	9,791,210	1,001,513
	Merchandising companies:										
99	Department stores	43	36	55,681,754	36,684,680	18,997,074	365,916	7	312,685	338,671	25,986
100	Wholesale jobbers	944	788	121,593,842	86,045,495	35,548,347	702,429	156	7,0 3,671	8,036,678	1,013,007
101	Real estate	107	59	2,672,892	2,112,977	559,915	11,066	48	774,609	1,109,758	335,149
102	Amusement companies	398	396	20,353,164	17,823,723	2,529,441	61,496	2	136,462	141,181	4,719
103	Hotels and restaurants	235	165	29,855,726	26,888,592	2,967,134	58,464	70	4,364,753	4,584,279	219,526
	Total, merchandising companies	1,727	1,444	230,157,378	169,555,467	60,601,911	1,199,371	283	12,612,180	14,210,567	1,598,387
104	All other corporations of every description not elsewhere provided for	6,478	4,598	376,100,219	277,354,015	98,746,204	1,923,893	1,880	40,011,943	49,022,193	9,010,250
105	Corporations—inactive	3,640						3,640		34,199	34,199
	Total, miscellaneous companies	10,118	4,598	376,100,219	277,354,015	98,746,204	1,923,893	5,520	40,011,943	49,056,392	9,044,449
	Grand total for the State of Illinois	21,931	13,451	3,168,454,041	2,406,308,629	762,145,412	15,014,845	8,480	189,184,120	217,780,179	28,596,059

INDIANA.

	Agriculture and animal husbandry:										
1	Farming	41	20	$456,437	$327,904	$128,533	$2,571	21	$84,792	$186,287	$101,495
2	Florists and fruit growers	37	17	689,088	644,279	44,809	892	20	182,389	226,793	44,404
3	Stock raising	6	3	34,975	27,474	7,501	150	3	11,129	13,385	2,246
4	Forest and lumber not provided for elsewhere	26	19	389,469	283,917	105,552	2,110	7	52,237	59,627	7,390
	Total, agriculture and animal husbandry	110	59	1,569,969	1,283,574	286,395	5,723	51	330,557	486,092	155,535
	Extraction of minerals:										
5	Coal mines	98	75	15,936,773	14,227,430	1,709,343	33,038	23	1,890,683	2,029,835	139,152
6	Copper mines	3	1	1,300		1,300	26	2	26	11,213	11,187
7	Gold and silver and precious metals	3	2	18,377	15,561	2,816	56	1		4,149	4,149
8	Iron mines										
9	Lead and zinc mines	9	9	1,710,871	1,502,774	208,097	4,143				
10	Quarries	8						8	172,921	202,761	29,840
11	Oil, gas, and salt wells	36	23	655,564	544,389	111,175	2,224	13	458,992	516,409	57,417
12	All other	41	25	1,381,440	1,068,031	313,409	6,254	16	161,667	213,476	51,809
	Total, extraction of minerals	198	135	19,704,325	17,358,185	2,346,140	45,741	63	2,684,289	2,977,843	293,554
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	45	36	2,632,808	2,326,918	305,890	6,730	9	300,766	326,079	25,313
14	Canning and preserving (fish and oysters, fruits and vegetables)	59	43	5,028,185	4,078,095	950,090	18,088	16	242,913	283,376	40,463
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	20	20	9,789,048	6,615,322	3,173,726	63,462				
17	Bread and bakery products	27	23	2,057,395	1,882,863	174,532	3,414	4	290,818	304,460	13,642
18	Coffee and spices	58	58	4,610,023	3,532,649	1,077,374	20,978				
19	Flour mills and gristmills	27	10	689,686	591,124	98,562	1,396	17	964,922	1,073,007	108,085
20	Sugar refining (not including beet sugar) and molasses	3	1	393,070	273,038	120,032	2,401	2	4,939	7,081	2,142
21	Beet sugar										
22	Confectionery and ice cream	31	23	1,308,096	1,078,504	229,592	4,595	8	539,859	559,721	19,862
23	Food preparations, all other	11	5	378,640	329,172	49,468	990	6	62,403	76,842	14,439
	Total, food and kindred products	281	219	26,886,951	20,707,685	6,179,266	122,054	62	2,406,620	2,630,566	223,946
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine	1	1	128,405	126,068	2,337	47				
26	Cotton goods	12	11	3,562,184	2,922,343	639,841	12,727	1	293	6,675	6,382
27	Hats and caps	2	1	24,121	1,030	23,091	321	1	12,067	12,167	100
28	Hosiery and knit goods	7	7	1,815,488	1,486,896	328,592	5,219				
29	Silk and silk goods	1	1	155,934	107,634	48,300	966				
30	Woolen and worsted goods	9	7	5,927,278	4,376,868	1,550,410	30,766	2	27,877	32,261	4,484
31	Men's clothing	19	17	1,372,523	1,098,816	273,707	5,161	2	24,888	30,610	5,722
32	Women's clothing	13	13	989,137	846,902	142,235	2,620				
33	Men's and women's other furnishings	11	7	245,678	218,424	27,254	546	4	71,324	76,352	5,028
34	All other	19	16	585,459	469,429	116,030	2,252	3	13,294	18,210	4,916
	Total, textiles and their products	94	81	14,806,207	11,654,410	3,151,797	60,625	13	149,743	176,375	26,632

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

INDIANA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	44	37	$14,740,567	$12,258,026	$2,482,541	$42,933	7	$133,652	$156,829	$23,177
36	Foundry and machine shops	311	219	41,439,151	31,808,120	9,631,031	183,375	92	4,095,014	4,734,973	639,959
	Total, iron and steel products	355	256	56,179,718	44,066,146	12,113,572	226,308	99	4,228,666	4,891,802	663,136
	Lumber and its manufactures—										
37	Sawmills and planing mills	87	61	3,538,516	2,605,010	933,506	17,403	26	589,362	682,785	102,423
38	Furniture and fixtures	138	107	12,229,218	9,959,757	2,269,461	41,958	31	1,479,423	1,666,066	186,643
39	All other woodworking establishments	81	62	6,563,630	5,861,026	702,604	13,680	19	326,062	360,685	34,623
	Total, lumber and its manufacture	306	230	22,331,364	18,425,793	3,905,571	73,041	76	2,385,847	2,709,536	323,689
	Leather and finished products—										
40	Leather, tanned, curried, and finished	9	9	1,853,715	1,290,827	562,888	11,251	.....	.....	.....	.....
41	Boots and shoes	7	3	130,509	83,398	47,111	942	4	287,275	316,736	29,461
42	All other	15	12	446,057	317,439	128,618	2,422	3	55,999	70,658	14,659
	Total, leather and finished products	31	24	2,430,281	1,691,664	738,617	14,615	7	343,274	387,394	44,120
	Paper and printing—										
43	Paper and wood pulp	7	7	1,661,616	890,734	770,882	15,419	.....	.....	.....	.....
44	Manufactures of paper	36	32	6,247,039	4,411,867	1,835,172	66,422	4	118,340	129,632	11,292
45	Printing and publishing	186	144	8,411,918	7,340,045	1,071,873	20,655	42	1,108,715	1,207,970	99,255
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	12	8	284,111	259,221	24,890	499	4	115,314	119,720	4,406
	Total, paper and printing	241	191	16,604,684	12,901,867	3,702,817	102,995	50	1,342,369	1,457,322	114,953

	Liquors and beverages—										
47	Distilled	10	10	16,406,374	15,153,540	1,252,834	24,934				
48	Malted	25	21	9,609,377	8,380,973	1,228,404	24,084	4	266,899	410,236	143,337
49	All other	29	21	396,229	344,638	51,591	980	8	91,929	134,836	42,907
	Total, liquors and beverages	64	52	26,411,980	23,879,151	2,532,829	49,998	12	358,828	545,072	186,244
	Chemicals and allied products—										
50	Chemicals	23	13	3,165,579	2,493,196	672,383	13,446	10	90,256	152,282	62,026
51	Fertilizers	9	7	510,904	294,615	216,289	4,325	2	3,983	8,572	4,589
52	Gas, illuminating and heating	20	15	485,229	397,902	87,327	1,731	5	105,282	119,119	13,837
53	Oils, and oil products	18	6	240,528	134,546	105,982	2,120	12	122,131	144,193	22,062
54	Paints and varnishes	14	14	1,193,368	871,517	321,851	6,340				
55	Patent medicines	33	25	131,517	105,899	25,618	512	8	16,922	25,759	8,837
56	Petroleum, refined	3	2	631,961	487,220	144,741	2,895	1	167,607	168,063	456
57	Soap	7	7	616,316	514,031	102,285	2,489				
58	All other	46	32	819,594	677,591	142,003	2,838	14	95,346	111,626	16,280
	Total, chemicals and allied products	173	121	7,794,996	5,976,517	1,818,479	36,696	52	601,527	729,614	128,087
	Stone, clay, and glass products—										
	Stone—										
59	Cement	24	13	207,821	185,986	21,835	418	11	124,587	137,356	12,769
60	Marble and stone work	46	27	2,416,234	2,225,919	190,315	3,805	19	403,481	462,138	58,657
	Clay—										
61	Brick and tile	72	42	3,280,601	2,909,931	370,670	7,402	30	633,157	773,771	140,614
62	Pottery, terra cotta, fire clay, etc	12	9	1,212,140	1,035,865	176,275	3,526	3	48,176	49,880	1,704
63	All other	3	3	114,015	105,237	8,778	175				
64	Glass and glass products	38	29	9,396,151	7,340,576	2,055,575	40,508	9	768,259	817,801	49,542
	Total, stone, clay, and glass products	195	123	16,626,962	13,803,514	2,823,448	55,834	72	1,977,660	2,240,946	263,286
	Metals and metal products other than iron and steel—										
65	Smelters	1						1	1,778	1,835	57
66	Manufactures	46	34	5,979,460	4,778,168	1,201,292	23,646	12	739,829	820,220	80,391
67	Automobiles, motorcycles, and bicycles	89	61	21,784,476	15,053,855	6,730,621	128,574	28	1,313,926	1,522,939	209,013
68	Carriages and wagons	47	30	12,299,522	2,923,757	9,375,765	186,088	17	595,145	693,113	97,968
69	Cars (steam railroad, street cars, etc.)	4	2	523,795	359,700	164,095	3,281	2	43,083	98,695	55,612
70	All other	2	1	397,584	268,701	128,883	2,578	1	19,758	82,859	63,101
	Total, metals and metal products other than iron and steel	189	128	40,984,837	23,384,181	17,600,656	344,167	61	2,713,519	3,219,661	506,142
	Miscellaneous industries—										
71	Tobacco	15	10	286,742	256,370	30,372	596	5	151,546	169,530	17,984
72	Agricultural implements	25	14	1,833,116	1,591,969	241,147	3,772	11	387,368	432,168	44,800
73	Electrical machinery	31	19	4,283,066	2,220,272	2,062,794	31,994	12	411,699	523,756	112,057
74	Musical instruments, pianos, organs, etc	22	14	2,731,445	2,321,247	410,198	8,204	8	164,482	205,724	41,242
75	Rubber goods	13	12	3,545,119	2,200,688	1,344,431	26,888	1		512	512
76	Fur goods										
77	Shipbuilding	1						1	17,045	60,109	43,064
78	Building construction	64	46	3,239,128	2,972,929	266,199	5,153	18	186,476	212,493	26,017

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

INDIANA—Continued.

Classification No	INDUSTRIES	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Miscellaneous industries—Continued.										
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	73	40	$3,327,708	$2,944,746	$382,962	$7,553	33	$1,042,993	$1,197,128	$154,135
80	Engineering	8	3	104,367	101,342	3,025	60	5	164,657	170,338	5,681
81	All other	231	159	11,134,158	9,550,277	1,583,881	31,321	72	1,867,128	2,095,721	228,593
	Total, miscellaneous industries	483	317	30,484,849	24,159,840	6,325,009	115,541	166	4,393,394	5,067,479	674,085
	Grand total, manufacturing and mechanical industries	2,412	1,742	261,542,829	200,650,768	60,892,061	1,201,874	670	20,901,447	24,055,767	3,154,320
	Public utilities:										
82	Electric and gas lighting and power companies	153	124	17,730,320	15,035,881	2,694,439	48,992	29	589,646	754,242	164,596
83	Railroads, steam	24	12	16,361,613	14,100,867	2,260,776	45,194	12	1,317,550	1,822,906	505,356
84	Railways, electric, city and suburban	37	23	12,520,787	10,957,708	1,563,079	30,709	14	3,120,084	3,360,246	240,162
85	Steamship transportation companies	8	4	278,366	197,084	81,282	1,626	4	65,867	118,778	52,911
86	Waterworks	36	32	2,045,293	1,455,053	590,240	9,768	4	14,446	18,794	4,348
87	Express companies	1	1	46,584	46,184	400	8	.....	.....	.....	.....
88	Telephone, telegraph, and radio companies	286	218	4,031,005	3,160,084	870,921	16,408	68	1,064,000	1,099,190	35,190
89	All other	117	80	4,862,566	3,225,326	1,637,240	32,440	37	803,480	890,782	87,302
	Total, public utilities	662	494	57,876,564	48,178,187	9,698,377	185,145	168	6,975,073	8,064,938	1,089,865
	Banks and insurance companies:										
	Banks—										
90	National banks	249	245	10,127,799	7,159,816	2,967,983	59,069	4	209,339	228,939	19,600
91	Savings banks and State banks	597	577	9,939,843	6,624,931	3,314,912	65,837	20	113,974	143,086	29,112
92	Trust companies	114	107	4,514,481	3,240,851	1,273,630	25,301	7	147,483	173,532	26,049
	Total, banks	960	929	24,582,123	17,025,598	7,556,525	150,207	31	470,796	545,557	74,761

	Insurance companies—										
93	Life	23	12	9,462,567	8,740,873	721,694	14,433	11	819,016	909,720	90,704
94	Fire and marine (stock)	6	5	548,222	452,212	96,010	1,920	1	116,912	157,867	40,955
95	Fire and marine (mutual)	14	14	70,382	.....	70,382	1,402	.....	.....	.....	.....
96	Casualty	63	47	999,308	846,652	152,656	3,100	16	89,029	112,479	23,450
97	Fidelity and surety	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
98	All other	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total, insurance companies	106	78	11,080,479	10,039,737	1,040,742	20,855	28	1,021,957	1,180,066	155,109
	Grand total, banks and insurance companies	1,066	1,007	35,662,602	27,065,335	8,597,267	171,062	59	1,495,753	1,725,623	229,870
	Merchandising companies:										
99	Department stores	34	27	2,265,634	1,920,386	345,248	6,473	7	288,759	508,304	219,545
100	Wholesale jobbers	280	211	20,621,879	14,410,348	6,211,531	122,783	39	905,226	1,128,559	223,333
101	Real estate	314	220	3,286,150	2,050,094	1,236,056	21,621	124	836,133	1,143,275	307,142
102	Amusement companies	66	1	2,852	2,169	683	7	65	1,635,678	1,812,815	177,137
103	Hotels and restaurants	79	59	5,713,639	4,883,450	830,189	16,574	20	1,150,616	1,226,635	75,989
	Total, merchandising companies	803	518	31,893,154	23,266,447	8,626,707	170,461	255	4,816,442	5,819,588	1,003,146
104	All other corporations of every description not elsewhere provided for	2,501	1,896	51,014,103	39,709,682	11,304,421	221,331	608	10,613,106	12,642,219	1,999,113
105	Corporations—inactive	791	.....	.....	.....	.....	.....	791	625	61,210	60,585
	Total, miscellaneous companies	3,291	1,896	51,014,103	39,709,682	11,304,421	221,331	1,399	10,613,731	12,703,429	2,059,698
	Grand total for the State of Indiana	8,546	5,881	459,263,546	357,512,178	101,751,368	2,001,337	2,665	47,847,292	55,833,280	7,985,988

IOWA.

	Agriculture and animal husbandry:										
1	Farming	32	10	$80,479	$63,458	$17,021	$342	22	$135,552	$173,602	$38,050
2	Florists and fruit growers	44	26	1,367,267	1,250,525	116,742	2,229	18	109,394	134,820	25,426
3	Stock raising	20	15	191,659	117,579	74,080	1,480	5	31,145	48,464	17,319
4	Forest and lumber not provided for elsewhere	22	8	142,627	66,550	76,077	1,522	14	383,345	692,258	308,913
	Total, agriculture and animal husbandry	118	59	1,782,032	1,498,112	283,920	5,573	59	659,436	1,049,144	389,708
	Extraction of minerals:										
5	Coal mines	85	52	7,632,175	6,860,062	772,113	15,556	33	3,155,122	3,422,828	267,706
6	Copper mines	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7	Gold and silver and precious metals	3	.....	.....	.....	.....	.....	3	600	9,301	8,701
8	Iron mines	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9	Lead and zinc mines	4	2	225,755	179,942	45,813	916	2	268,464	296,846	28,382
10	Quarries	8	5	169,959	163,528	6,431	129	3	34,907	46,911	12,004
11	Oil, gas, and salt wells	3	2	17,195	10,778	6,417	128	1	453	2,721	2,268
12	All other	32	16	670,508	573,430	97,078	1,942	16	78,529	202,467	123,938
	Total, extraction of minerals	135	77	8,715,592	7,787,740	937,852	18,671	58	3,538,075	3,981,074	442,999

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

IOWA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	271	179	$6,920,799	$6,423,464	$497,335	$9,897	92	$2,745,368	$2,778,221	$32,853
14	Canning and preserving (fish and oysters, fruits and vegetables)	40	28	1,570,168	1,278,249	291,919	5,754	12	260,686	276,803	16,117
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	16	12	5,726,865	4,315,014	1,411,851	27,690	4	254,919	284,575	29,656
17	Bread and bakery products	26	23	2,346,941	2,072,578	274,363	4,654	3	65,188	65,599	411
18	Coffee and spices	4	4	375,577	301,993	73,584	1,251				
19	Flour mills and grist mills	24	18	1,721,038	1,314,600	406,438	8,073	6	124,274	139,854	15,580
20	Sugar refining (not including beet sugar) and molasses	3	2	6,244,493	5,678,105	566,388	11,328	1		37,406	37,406
21	Beet sugar										
22	Confectionery and ice cream	25	21	1,410,533	1,165,678	244,855	4,109	4	118,575	169,875	51,300
23	Food preparations, all other	8	4	1,338,122	1,031,053	307,069	4,380	4	58,953	70,132	11,179
	Total, food and kindred products	417	291	27,654,536	23,580,734	4,073,802	77,136	126	3,627,963	3,822,465	194,502
	Textiles and their products—										
24	Carpets and rugs	4	3	95,133	84,111	11,022	167	1	13,758	13,778	20
25	Cordage and twine	1						1	16,078	24,775	8,697
26	Cotton goods	4	2	66,327	55,610	10,717	214	2	38,133	39,768	1,635
27	Hats and caps	4	2	46,586	41,131	5,455	109	2	11,913	19,534	7,621
28	Hosiery and knit goods	1	1	433,528	302,543	130,985	2,619				
29	Silk and silk goods										
30	Woolen and worsted goods	3	3	558,515	405,589	152,926	2,891				
31	Men's clothing	10	8	855,808	669,187	186,621	3,642	2	40,162	42,666	2,504
32	Women's clothing	7	3	109,495	97,365	12,130	243	4	31,345	42,593	11,248
33	Men's and women's other furnishings	5	4	57,171	48,933	8,238	164	1	46,215	46,741	526
34	All other	7	6	155,745	130,907	24,838	496	1	7,157	7,248	91
	Total, textiles and their products	46	32	2,378,308	1,835,376	542,932	10,545	14	204,761	237,103	32,342

	Iron and steel products—										
35	Blast furnaces, steel works, and rolling mills	16	13	1,067,941	651,246	416,695	8,309	3	36,728	43,963	7,235
36	Foundry and machine shops	156	89	10,376,354	7,915,346	2,461,008	45,162	67	2,173,235	2,338,767	165,532
	Total, iron and steel products	172	102	11,444,295	8,566,592	2,877,703	53,471	70	2,209,963	2,382,730	172,767
	Lumber and its manufactures—										
37	Sawmills and planing mills	24	22	2,994,792	2,513,272	481,520	9,631	2	3,241	9,710	6,469
38	Furniture and fixtures	19	17	1,125,713	942,073	183,640	3,673	2	18,954	20,913	1,959
39	All other woodworking establishments	41	33	3,820,504	2,718,916	1,101,588	20,149	8	124,850	149,653	24,803
	Total, lumber and its manufactures	84	72	7,941,009	6,174,261	1,766,748	33,453	12	147,045	180,276	33,231
	Leather and finished products—										
40	Leather, tanned, curried, and finished	3	1	1,731	1,338	393	8	2	20,088	36,831	16,743
41	Boots and shoes	6	4	1,623,062	1,506,647	116,415	2,328	2	532	1,024	492
42	All other	8	6	468,640	330,595	138,045	2,639	2	16,831	17,150	319
	Total, leather and finished products	17	11	2,093,433	1,838,580	254,853	4,975	6	37,451	55,005	17,554
	Paper and printing—										
43	Paper and wood pulp	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
44	Manufactures of paper	12	11	994,517	780,405	214,112	4,303	1	207	442	235
45	Printing and publishing	157	112	8,693,872	7,566,003	1,127,869	21,759	45	669,042	706,076	37,034
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	7	6	437,157	372,345	64,812	1,284	1	2,295	2,658	363
	Total, paper and printing	176	129	10,125,546	8,718,753	1,406,793	27,346	47	671,544	709,176	37,632
	Liquors and beverages—										
47	Distilled	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
48	Malted	11	3	161,522	127,290	34,232	620	8	547,244	845,320	298,076
49	All other	22	13	247,685	212,152	35,533	713	9	77,612	138,728	61,116
	Total, liquors and beverages	33	16	409,207	339,442	69,765	1,333	17	624,856	984,048	359,192
	Chemicals and allied products—										
50	Chemicals	12	10	279,740	224,251	55,489	1,111	2	11,628	21,383	9,755
51	Fertilizers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
52	Gas, illuminating and heating	14	7	405,537	310,503	95,034	1,897	7	66,392	76,393	10,001
53	Oils, and oil products	3	2	51,412	29,000	22,412	401	1	17,430	18,068	638
54	Paints and varnishes	1	1	15,775	14,952	823	16	.....	.....	.....	.....
55	Patent medicines	39	17	1,024,243	771,151	253,092	5,063	13	119,681	159,145	39,464
56	Petroleum, refined	5	2	150,051	143,831	6,220	124	3	9,639	24,124	14,485
57	Soap	7	5	312,687	174,563	138,124	2,763	2	16,091	23,006	6,915
58	All other	31	23	1,169,957	894,923	275,034	5,450	8	88,097	105,030	16,933
	Total, chemicals and allied products	103	67	3,409,492	2,563,174	846,228	16,835	36	328,958	427,149	98,191
	Stone, clay, and glass products—										
	Stone—										
59	Cement	39	21	4,765,670	3,148,354	1,617,316	32,347	9	60,976	66,885	5,909
60	Marble and stone work	15	8	225,150	204,904	20,246	386	7	53,908	67,199	13,291

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

IOWA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Stone, clay, and glass products—Continued.										
	Clay—										
61	Brick and tile	55	39	$2,985,256	$2,479,638	$505,618	$9,845	16	$937,535	$1,056,641	$119,106
62	Pottery, terra cotta, fire clay, etc	4	3	707,804	518,584	189,220	3,785	1	32,587	36,373	3,786
63	All other	2	2	502,514	346,684	155,830	3,116				
64	Glass and glass products	1	1	8,350	7,620	730	15				
	Total, stone, clay, and glass products	107	74	9,194,744	6,606,784	2,488,960	49,494	33	1,085,006	1,227,098	142,092
	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures	26	17	947,844	659,547	288,297	5,406	9	146,346	179,342	32,996
67	Automobiles, motorcycles, and bicycles	21	11	508,876	410,163	98,713	1,958	10	150,775	336,759	185,984
68	Carriages and wagons	9	4	59,579	50,877	8,702	175	5	257,750	321,207	63,457
69	Cars (steam railroad, street cars, etc.)	2	2	1,838,327	1,509,064	329,263	6,585				
70	All other	1						1	5,281	6,897	1,616
	Total, metals and metal products other than iron and steel	59	34	3,354,626	2,629,651	724,975	14,124	25	560,152	844,205	284,053
	Miscellaneous industries—										
71	Tobacco	13	7	297,855	258,219	39,636	792	6	123,638	135,156	11,518
72	Agricultural implements	10	7	2,093,538	1,497,873	595,665	10,057	3	17,705	63,059	45,354
73	Electrical machinery	9	6	373,648	293,444	80,204	1,604	3	33,797	36,555	2,828
74	Musical instruments, pianos, organs, etc	3	2	17,054	8,647	8,407	169	1	3,973	4,339	366
75	Rubber goods	3	1	13,506	9,740	3,766	73	2	45,457	49,706	4,249
76	Fur goods	4	2	113,884	101,003	12,881	181	2	7,172	13,404	6,232
77	Shipbuilding	1						1	45,837	49,907	4,070
78	Building construction	45	30	2,343,375	2,121,441	221,934	3,777	15	317,629	380,946	63,317
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	39	15	2,887,051	2,748,417	138,634	2,341	24	1,154,205	1,470,983	316,778
80	Engineering	5	1	13,531	13,448	83	2	4	54,941	65,827	10,886
81	All other	136	94	6,059,379	5,147,121	912,258	18,169	42	463,956	550,431	86,475
	Total, miscellaneous industries	268	165	14,212,821	12,199,353	2,013,468	37,165	103	2,268,240	2,820,313	552,073

	Grand total, manufacturing and mechanical industries	1,482	993	91,717,927	75,052,700	17,066,227	325,877	489	11,765,939	13,689,568	1,923,629
	Public utilities:										
82	Electric and gas lighting and power companies	158	126	6,334,008	4,894,793	1,439,215	28,578	32	1,958,654	2,042,392	83,738
83	Railroads, steam	23	11	13,917,319	12,113,377	1,803,942	35,810	12	637,567	744,353	106,786
84	Railways, electric, city and suburban	25	18	9,897,694	7,441,132	2,456,562	47,944	7	1,382,498	1,468,016	85,518
85	Steamship transportation companies	2	2	37,885	36,176	1,709	34	.....	.....	.....	.....
86	Waterworks	14	9	446,184	306,279	139,905	2,798	5	333,080	360,559	27,479
87	Express companies	3	3	150,265	141,831	8,434	168	.....	.....	.....	.....
88	Telephone, telegraph, and radio companies	685	374	3,136,666	2,560,655	576,011	11,469	311	519,717	620,893	101,176
89	All other	119	86	1,886,057	1,572,488	313,569	6,197	33	390,382	640,477	250,095
	Total, public utilities	1,029	629	35,806,078	29,066,731	6,739,347	132,998	400	5,221,898	5,876,690	654,792
	Banks and insurance companies:										
	Banks—										
90	National banks	352	341	13,646,359	9,690,187	3,946,172	78,221	11	354,697	10,263,264	9,908,567
91	Savings banks and State banks	1,189	1,122	23,079,459	16,518,744	6,560,715	134,070	67	449,337	534,137	84,800
92	Trust companies	59	48	2,108,207	1,535,871	572,336	10,951	11	117,250	151,769	34,519
	Total, banks	1,600	1,511	38,824,025	27,744,802	11,079,223	223,242	89	921,284	10,949,170	10,027,886
	Insurance companies—										
93	Life	18	12	11,744,996	10,935,623	809,373	16,187	6	9,844,779	9,995,101	150,322
94	Fire and marine (stock)	6	5	1,935,134	1,727,728	207,406	4,022	1	1,002	9,833	8,831
95	Fire and marine (mutual)	48	48	66,743	.....	66,743	1,335	.....	.....	.....	.....
96	Casualty	75	63	1,480,017	1,320,216	159,801	3,039	12	820,460	874,151	53,691
97	Fidelity and surety	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
98	All other	6	5	84,604	27,743	56,861	1,081	1	13,126	15,606	2,480
	Total, insurance companies	153	133	15,311,494	14,011,310	1,300,184	25,664	20	10,679,367	10,894,691	215,324
	Grand total, banks and insurance companies	1,753	1,644	54,135,519	41,756,112	12,379,407	158,662	109	11,600,651	21,843,861	10,243,210
	Merchandising companies:										
99	Department stores	21	19	2,473,483	1,875,885	597,598	11,304	2	61,677	93,830	32,153
100	Wholesale jobbers	254	222	22,238,236	15,330,372	6,907,864	125,485	32	674,812	836,724	161,912
101	Real estate	191	113	1,606,838	995,312	611,526	12,011	78	476,089	727,310	251,221
102	Amusement companies	147	89	1,278,930	1,109,743	169,187	3,396	58	758,352	830,204	71,852
103	Hotels and restaurants	63	38	1,791,508	1,600,712	190,796	3,659	25	1,225,545	1,321,021	95,476
	Total, merchandising companies	676	481	29,388,995	20,912,024	8,476,971	155,855	195	3,196,475	3,809,089	2,355,391
104	All other corporations of every description not elsewhere provided for	2,728	1,972	43,926,643	32,189,983	11,736,660	226,023	756	6,279,358	8,022,135	1,742,777
105	Corporations—inactive	1,143	.....	.....	.....	.....	.....	1,143	4,601	50,135	45,534
	Total, miscellaneous companies	3,871	1,972	43,926,643	32,189,983	11,736,660	226,023	1,899	6,283,959	8,072,270	1,788,311
	Grand total for the State of Iowa	9,064	5,855	265,972,786	208,362,402	57,610,384	1,113,903	3,209	42,266,433	58,321,696	16,055,263

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

KANSAS.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Agriculture and animal husbandry:										
1	Farming	9	2	$123,527	$89,629	$33,898	$678	7	$162,091	$173,828	$11,737
2	Florists and fruit growers	5	3	93,137	88,689	4,448	90	2	23,685	37,444	13,759
3	Stock raising	7	2	20,415	20,099	316	6	5	37,554	53,257	15,703
4	Forest and lumber not provided for elsewhere	12	11	181,384	84,610	96,774	1,935	1	.....	561	561
	Total agriculture and animal husbandry	33	18	418,463	283,027	135,436	2,709	15	223,330	265,090	41,760
	Extraction of minerals:										
5	Coal mines	25	18	2,420,034	2,002,787	417,247	8,345	7	549,727	575,559	25,832
6	Copper mines	1	.....	.....	.....	.....	.....	1	.....	300	300
7	Gold and silver and precious metals	2	.....	.....	.....	.....	.....	2	10,133	12,546	2,413
8	Iron mines	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9	Lead and zinc mines	10	9	299,428	227,824	71,604	1,432	1	92,173	117,968	25,795
10	Quarries	2	.....	.....	.....	.....	.....	2	20,640	21,663	1,023
11	Oil, gas, and salt wells	134	76	80,579,397	61,143,126	19,436,271	386,735	58	406,276	780,992	374,716
12	All other	18	7	274,129	252,599	21,530	432	11	157,323	180,178	22,855
	Total, extraction of minerals	192	110	83,572,988	63,626,336	19,946,652	396,944	82	1,236,592	1,689,206	452,634
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	21	17	550,979	429,088	121,891	2,432	4	36,613	38,678	2,065
14	Canning and preserving (fish and oysters, fruits and vegetables)	2	1	17,569	13,994	3,575	72	1	642	689	47
15	Oleomargarine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	Slaughtering and meat packing, and meat products	9	8	1,217,199	902,620	314,579	6,293	1	3,736	12,698	8,962
17	Bread and bakery products	2	2	238,176	223,342	14,834	297	.....	.....	.....	.....
18	Coffee and spices	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
19	Flour mills and gristmills	61	54	8,053,030	6,021,560	2,031,470	39,705	7	461,197	509,356	48,159
20	Sugar refining (not including beet sugar) and molasses	2	2	256,995	214,486	42,509	830	.....	.....	.....	.....

21	Beet sugar										
22	Confectionery and ice cream	6	4	193,867	157,986	35,881	719	2	19,982	21,634	1,652
23	Food preparations, all other	5	3	70,386	63,128	7,258	145	2	5,038	12,064	7,026
	Total, food and kindred products	108	91	10,598,201	8,026,204	2,571,997	50,493	17	527,208	595,119	67,911
	Textiles and their products—										
24	Carpets and rugs	1	1	461	416	45	1				
25	Cordage and twine										
26	Cotton goods	1									
27	Hats and caps							1	1,974	4,987	3,013
28	Hosiery and knit goods										
29	Si k and silk goods										
30	Woolen and worsted goods										
31	Men's clothing	1	1	51,270	49,884	1,386	27				
32	Women's clothing	1						1		400	400
33	Men's and women's other furnishings	5	3	83,785	51,916	31,869	637	2	2,941	5,326	2,385
34	All other	2	2	74,505	58,301	16,204	324				
	Total, textiles and their products	11	7	210.021	160,517	49,504	989	4	4,915	10,713	5,798
	Iron and steel products—										
35	Blast furnaces, steel works, and rolling mills	5	3	523,060	438,310	84,750	1,655	2	4,863	4,960	97
36	Foundry and machine shops	30	18	1,367,774	1,130,566	237,208	4,740	12	259,909	302,264	42,355
	Total, iron and steel products	35	21	1,890,834	1,568,876	321,958	6,395	14	264,772	307,224	42,452
	Lumber and its manufactures—										
37	Sawmills and planing mills	16	15	539,785	370,656	169,129	3,382	1	2,256	42,728	40,472
38	Furniture and fixtures	9	6	209,917	156,569	53,348	1,066	3	24,302	25,710	1,408
39	All other woodworking establishments	7	6	564,124	442,339	121,785	2,436	1	31,898	36,378	4,480
	Total, lumber and its manufactures	32	27	1,313,826	969,564	344,262	6,884	5	58,456	104,816	46,360
	Leather and finished products—										
40	Leather, tanned, curried, and finished										
41	Boots and shoes	2	2	121,073	79,830	41,243	825				
42	All other	4	4	153,702	76,779	76,923	1,539				
	Total, leather and finished products	6	6	274,775	155,609	118,166	2,364				
	Paper and printing—										
43	Paper and wood pulp	2	2	608,784	549,220	59,564	1,192				
44	Manufactures of paper	1	1	47,480	42,973	4,507	90				
45	Printing and publishing	55	39	1,405,324	1,206,448	198,876	3,978	16	343,960	355,319	11,359
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	2	2	77,824	69,355	8,469	169				
	Total, paper and printing	60	44	2,139,412	1,867,996	271,416	5,429	16	343,960	355,319	11,359

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

KANSAS—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Liquors and beverages—										
47	Distilled										
48	Malted	1	1	$11,158	$10,986	$172	$3				
49	All other	1	1	15,093	14,136	957	19				
	Total, liquors and beverages	2	2	26,251	25,122	1,129	22				
	Chemicals and allied products—										
50	Chemicals	4	4	797,032	244,006	553,026	11,059				
51	Fertilizers										
52	Gas, illuminating and heating	6	4	161,443	96,705	64,738	1,295	2	$60,332	$61,823	$1,491
53	Oils, and oil products	4	2	94,725	54,930	39,795	796	2	5,055	6,423	1,368
54	Paints and varnishes	3	1	801	478	323	6	2	2,775	3,585	810
55	Patent medicines	14	6	199,666	190,539	9,127	184	8	57,002	80,778	23,776
56	Petroleum, refined	13	10	4,467,160	2,833,409	1,633,751	32,673	3	51,534	204,976	153,442
57	Soap	2	1	22,287	21,406	881	18	1	59,112	74,012	14,900
58	All other	7	7	745,884	470,176	275,708	5,514				
	Total, chemicals and allied products	53	35	6,488,998	3,911,649	2,577,349	51,545	18	235,810	431,597	195,787
	Stone, clay, and glass products—										
	Stone—										
59	Cement	10	9	4,136,643	3,640,695	495,948	9,920	1	42,549	56,375	13,826
60	Marble and stone work	2	2	60,563	34,944	25,619	512				
	Clay—										
61	Brick and tile	20	14	701,007	590,909	110,098	2,175	6	591,911	659,984	68,073
62	Pottery, terra cotta, fire clay, etc	1	1	69,205	61,837	7,368	147				
63	All other										
64	Glass and glass products	3	3	508,383	433,441	74,942	1,499				
	Total, stone, clay, and glass products	36	29	5,475,801	4,761,826	713,975	14,253	7	634,460	716,359	81,899

	Metals and metal products other than iron and steel—										
65	Smelters	7	4	2,064,589	793,101	1,271,488	25,430	3	541,552	557,284	15,732
66	Manufactures	4	3	378,338	153,048	225,290	4,5[illegible]5	1	6[illegible],068	60,123	55
67	Automobiles, motorcycles, and bicycles	2	1	51,417	31,231	20,186	404	1	39,775	109,697	69,922
68	Carriages and wagons	2	1	58,730	5[illegible],975	7,755	155	1	18,183	18,721	538
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metal products other than iron and steel	15	9	2,553,074	1,028,355	1,524,719	30,494	6	659,578	745,825	86,247
	Miscellaneous industries—										
71	Tobacco	3	2	40,582	34,114	6,469	129	1	1,967	3,128	1,161
72	Agricultural implements	1						1	47,466	50,967	3,501
73	Electrical machinery	1	1	8,426	6,622	1,804	36				
74	Musical instruments, pianos, organs, etc										
75	Rubber goods										
76	Fur goods										
77	Shipbuilding										
78	Building construction	16	10	224,112	166,964	57,148	1,142	6	33,538	46,880	13,342
79	Construction: contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	5	4	239,870	241,626	18,244	365	1	1,843	1,897	54
80	Engineering	1	1	25,255	13,558	11,697	234				
81	All other	56	46	2,330,652	1,890,891	439,761	8,795	10	84,169	117,724	33,555
	Total, miscellaneous industries	83	64	2,888,898	2,353,775	535,123	10,701	19	168,983	220,596	51,613
	Grand total, manufacturing and mechanical industries	441	335	33,860,091	24,830,493	9,029,598	179,569	106	2,898,142	3,487,568	589,426
	Public utilities:										
82	Electric and gas lighting and power companies	70	48	4,147,446	3,356,323	791,123	15,823	22	4,257,725	4,632,826	375,101
83	Railroads, steam	15	6	146,674,038	107,637,127	39,036,911	780,739	9	5,344,721	5,503,691	158,970
84	Railways, electric, city and suburban	11	6	803,795	771,275	32,520	650	5	247,235	275,522	28,287
85	Steamship transportation companies										
86	Waterworks	6	3	204,817	166,917	37,900	671	3	101,203	106,051	4,788
87	Express companies										
88	Telephone, telegraph, and radio companies	380	283	2,548,478	1,938,454	610,024	12,091	97	294,147	330,934	36,787
89	All other	71	57	1,372,777	1,026,703	346,074	6,879	14	44,601	49,514	4,913
	Total, public utilities	553	403	155,751,351	114,896,799	40,854,552	816,853	150	10,289,692	10,898,538	608,846
	Banks and insurance companies:										
	Banks—										
90	National banks	224	217	7,387,227	4,944,571	2,442,656	48,852	7	178,084	233,916	55,832
91	Savings banks and State banks	943	909	10,998,586	6,664,295	4,334,291	86,383	34	183,026	207,935	24,909
92	Trust companies	14	11	420,147	267,188	152,959	2,840	3	90,161	105,689	15,528
	Total, banks	1,181	1,137	18,805,960	11,876,054	6,929,906	138,075	44	451,271	547,540	96,269

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

KANSAS—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Banks and insurance companies—Continued.										
	Insurance companies—										
93	Life	10	8	$1,214,161	$1,124,810	$89,351	$1,787	2	$40,775	$61,014	$20,239
94	Fire and marine (stock)	1						1	20,351	50,121	29,770
95	Fire and marine (mutual)	19	19	39,038		39,038	780				
96	Casualty	14	12	36,614	21,615	14,999	291	2	5,323	6,027	704
97	Fidelity and surety	2	2	41,975	24,847	17,128	342				
98	All other	5	5	1,896		1,896	38				
	Total, insurance companies	51	46	1,333,684	1,171,272	162,412	3,238	5	66,449	117,162	50,713
	Grand total, banks and insurance companies	1,232	1,183	20,139,644	13,047,326	7,092,318	141,313	49	517,720	664,702	146,982
	Merchandising companies:										
99	Department stores	7	4	338,840	293,422	45,418	694	3	57,548	126,933	69,385
100	Wholesale jobbers	77	66	5,575,984	3,486,531	2,089,453	41,440	11	290,635	329,387	38,752
101	Real estate	27	20	603,703	511,931	91,772	1,834	7	21,512	32,923	11,411
102	Amusement companies	50	24	437,984	382,136	55,848	1,117	26	335,114	352,878	17,764
103	Hotels and restaurants	7	2	194,648	187,861	6,787	135	5	43,346	48,477	5,131
	Total, merchandising companies	168	116	7,151,159	4,861,881	2,289,278	45,220	52	748,155	890,598	142,443
104	All other corporations of every description not elsewhere provided for	1,383	1,134	51,853,839	27,131,103	24,722,736	491,303	249	2,813,706	3,371,473	557,767
105	Corporations—inactive	465						465	90	8,119	8,029
	Total, miscellaneous companies	1,848	1,134	51,853,839	27,131,103	24,722,736	491,303	714	2,813,796	3,379,592	565,796
	Grand total for the State of Kansas	4,467	3,299	352,747,535	248,676,965	104,070,570	2,073,911	1,168	18,727,107	21,275,294	2,548,187

KENTUCKY

	Agriculture and animal husbandry:										
1	Farming	16	9	$87,862	$62,376	$25,486	$510	7	$7,164	$10,110	$2,946
2	Florists and fruit growers	14	10	138,727	129,859	8,868	176	4	6,596	9,116	2,520
3	Stock raising	9	7	468,610	198,854	269,756	4,371	2	28,420	32,737	4,317
4	Forest and lumber not provided for elsewhere	17	8	1,023,340	771,685	251,655	5,034	9	312,061	348,433	36,372
	Total, agriculture and animal husbandry	56	34	1,718,539	1,162,774	555,765	10,091	22	354,241	400,396	46,155
	Extraction of minerals:										
5	Coal mines	179	131	15,211,207	12,658,958	2,552,249	47,798	48	1,181,669	1,331,081	149,412
6	Copper mines										
7	Gold and silver and precious metals										
8	Iron mines	2	2	27,487	26,301	1,186	24				
9	Lead and zinc mines	1						1	2,183	6,618	4,435
10	Quarries	8	7	98,317	88,834	9,483	190	1	31,815	32,429	614
11	Oil, gas, and salt wells	26	10	649,696	216,204	433,492	8,670	16	59,336	114,048	54,712
12	All other	29	17	848,307	702,917	145,390	2,881	12	184,933	200,257	15,324
	Total, extraction of minerals	245	167	16,835,014	13,693,214	3,141,800	59,563	78	1,459,936	1,684,433	224,497
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	19	14	450,248	404,453	45,795	904	5	31,770	35,298	3,528
14	Canning and preserving (fish and oysters, fruits and vegetables)	15	7	912,070	829,117	82,953	1,659	8	58,043	83,034	24,991
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	10	9	493,717	391,656	102,061	2,097	1	7,843	9,478	1,635
17	Bread and bakery products	13	8	670,940	589,875	81,065	1,545	5	125,640	159,659	34,019
18	Coffee and spices	4	2	34,661	27,182	7,479	149	2	20,814	22,608	1,794
19	Flour mills and gristmills	68	56	1,612,132	1,346,914	265,218	5,205	12	520,706	575,304	54,598
20	Sugar refining (not including beet sugar) and molasses	2	1	48,868	46,495	2,373	47	1	22,649	23,990	1,341
21	Beet sugar										
22	Confectionery and ice cream	13	9	151,358	139,190	12,168	245	4	21,920	24,193	2,273
23	Food preparations, all other	10	5	140,664	128,525	12,139	243	5	131,649	188,978	57,329
	Total, food and kindred products	154	111	4,514,658	3,903,407	611,251	12,094	43	941,034	1,122,542	181,508
	Textiles and their products—										
24	Carpets and rugs	1	1	41,709	38,352	3,357	67				
25	Cordage and twine	3	3	418,087	310,815	107,272	2,017				
26	Cotton goods	8	6	3,671,690	3,356,641	315,049	6,301	2	71,748	85,552	13,804
27	Hats and caps	3	3	236,335	181,627	54,708	1,094				
28	Hosiery and knit goods	1	1	21,941	20,112	1,829	37				
29	Silk and silk goods										
30	Woollen and worsted goods	3	2	46,025	39,896	6,129	123	1	174,435	179,013	4,578
31	Men's clothing	20	18	2,177,144	1,816,787	360,357	6,915	2	13,132	13,212	80
32	Women's clothing	7	7	213,848	152,572	61,276	1,552				
33	Men's and women's other furnishings	4	4	172,800	140,899	31,901	638				
34	All other	4	1	419,782	288,499	131,283	2,626	3	49,593	60,045	10,452
	Total, textiles and their products	54	46	7,419,361	6,346,200	1,073,161	21,370	8	308,908	337,822	28,914

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

KENTUCKY—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Iron and steel products—										
35	Blast furnaces, steel works, and rolling mills	13	8	$9,847,445	$7,545,246	$2,302,199	$45,114	5	$73,835	$112,255	$38,420
36	Foundry and machine shops	86	67	10,111,899	7,092,902	3,018,997	60,287	19	263,451	327,692	64,241
	Total, iron and steel products	99	75	19,959,344	14,638,148	5,321,196	105,401	24	337,286	439,947	102,661
	Lumber and its manufactures—										
37	Sawmills and planing mills	74	50	3,400,783	2,912,480	488,303	10,345	24	446,514	681,302	234,788
38	Furniture and fixtures	25	18	1,007,163	796,979	210,184	4,147	7	247,902	286,283	38,381
39	All other woodworking establishments	56	45	10,305,306	7,942,409	2,362,897	46,794	11	255,406	297,628	42,222
	Total, lumber and its manufactures	155	113	14,713,252	11,651,868	3,061,384	61,286	42	949,822	1,265,213	315,391
	Leather and finished products—										
40	Leather, tanned, curried, and finished	10	7	1,183,753	675,624	508,129	10,191	3	4,426	10,871	6,445
41	Boots and shoes	1	1	50,803	44,650	6,153	123	.....	.....	.....	.....
42	All other	7	4	698,516	546,109	152,407	3,048	3	43,043	46,246	3,203
	Total, leather and finished products	18	12	1,933,072	1,266,383	666,689	13,362	6	47,469	57,117	9,648
	Paper and printing—										
43	Paper and wood pulp	6	4	602,266	333,962	268,304	5,366	2	60,542	77,848	17,306
44	Manufactures of paper	6	5	707,231	550,144	157,087	3,141	1	11,106	11,968	862
45	Printing and publishing	123	85	6,303,485	5,832,726	560,759	11,281	38	653,488	748,972	95,484
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	10	8	336,830	274,855	61,975	1,157	2	18,321	20,025	1,704
	Total, paper and printing	145	102	8,039,812	6,991,687	1,048,125	20,945	43	743,457	858,813	115,356

	Liquors and beverages—										
47	Distilled	69	57	10,365,821	7,555,696	2,810,125	51,606	12	144,051	203,182	59,131
48	Malted	14	13	4,817,494	4,318,501	498,993	9,685	1	94,565	102,040	7,475
49	All other	34	19	496,320	433,984	62,336	1,246	15	178,116	270,685	92,569
	Total, liquors and beverages	117	89	15,679,635	12,308,181	3,371,454	62,537	28	416,732	575,907	159,175
	Chemicals and allied products—										
50	Chemicals	8	3	182,948	110,347	72,601	1,451	5	18,961	21,240	2,279
51	Fertilizers	2	2	1,549,067	1,169,699	379,368	6,971	.....	.....	.....	.....
52	Gas, illuminating and heating	5	4	1,516,011	745,534	770,477	15,411	1	5,037	13,725	8,688
53	Oils, and oil products	2	.....	.....	.....	.....	.....	2	827,302	856,385	29,083
54	Paints and varnishes	18	15	1,482,752	944,462	538,290	10,261	3	11,803	14,750	2,947
55	Patent medicines	10	9	39,856	26,577	13,279	266	1	3,790	4,106	316
56	Petroleum, refined	1	1	4,684,514	2,657,622	2,026,892	40,538	.....	.....	.....	.....
57	Soap	3	2	1,327,232	940,164	387,068	7,742	1	32,262	51,489	19,227
58	All other	30	19	1,426,074	1,343,572	82,502	1,536	11	26,933	53,056	26,123
	Total, chemicals and allied products	79	55	12,208,454	7,937,977	4,270,477	84,176	24	926,088	1,014,751	88,663
	Stone, clay, and glass products—										
	Stone—										
59	Cement	7	4	3,552,426	2,493,139	1,059,287	21,186	3	16,264	26,240	9,976
60	Marble stone work	25	13	226,650	210,361	16,289	325	12	201,463	225,461	23,998
	Clay—										
61	Brick and tile	34	19	871,951	564,551	307,400	5,945	15	208,246	242,241	33,995
62	Pottery, terra cotta, fire clay, etc	9	6	183,223	171,763	11,460	230	3	158,513	171,887	13,374
63	All other	3	3	94,331	90,511	3,820	77	.....	.....	.....	.....
64	Glass and glass products	3	2	98,796	36,451	62,345	1,247	1	7,764	7,905	141
	Total, stone, clay, and glass products	81	47	5,027,377	3,536,776	1,460,601	29,010	34	592,250	673,734	81,484
	Metals and metal products other than iron and steel—										
65	Smelters	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
66	Manufactures	28	19	2,099,884	1,496,453	603,431	11,669	9	112,262	123,107	10,845
67	Automobiles, motorcycles, and bicycles	18	9	596,397	358,701	237,696	4,765	9	25,858	44,697	18,839
68	Carriages and wagons	22	15	1,831,587	1,533,337	268,250	5,276	7	92,009	100,177	8,168
69	Cars (steam railroad, street cars, etc.)	2	2	86,482	86,126	356	7	.....	.....	.....	.....
70	All other	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total, metals and metal products other than iron and steel	70	45	4,614,350	3,504,617	1,109,733	21,717	25	230,129	267,981	37,852
	Miscellaneous industries—										
71	Tobacco	42	33	4,706,403	3,420,997	1,285,406	24,971	9	749,594	802,133	52,539
72	Agricultural implements	5	4	1,214,861	995,481	219,380	3,135	1	243	1,771	1,528
73	Electrical machinery	6	3	248,734	205,508	43,226	865	3	418	14,388	13,970
74	Musical instruments, pianos, organs, etc	7	4	288,058	270,016	18,042	361	3	173,815	215,203	41,388
75	Rubber goods	6	2	294,827	266,573	28,254	565	4	6,822	7,504	682
76	Fur goods	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
77	Shipbuilding	3	2	32,700	26,604	6,096	122	1	4,649	5,908	1,259
78	Building construction	32	22	500,736	484,538	16,198	308	10	650,901	715,184	64,283

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

KENTUCKY—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Miscellaneous industries—Continued.										
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	52	21	$1,121,044	$1,035,737	$85,307	$1,560	31	$664,172	$764,646	$100,474
80	Engineering	4	2	263,763	195,568	68,195	1,364	2	42,419	60,540	18,121
81	All other	112	79	2,747,600	2,155,403	592,197	11,175	33	408,490	468,934	60,444
	Total, miscellaneous industries	269	172	11,418,726	9,056,425	2,362,301	44,426	97	2,701,523	3,056,211	354,688
	Grand total, manufacturing and mechanical industries	1,241	867	105,528,041	81,171,669	24,356,372	476,324	374	8,194,698	9,670,038	1,475,340
	Public utilities:										
82	Electric and gas lighting and power companies	59	44	5,794,219	4,720,204	1,074,015	21,443	15	2,837,677	2,896,950	59,273
83	Railroads, steam	32	14	76,381,882	58,159,097	18,222,785	364,025	18	924,833	1,738,870	814,037
84	Railways, electric, city and suburban	8	6	2,0[illegible]2,068	1,377,2[illegible]9	674,829	13,497	2	618,908	618,255	9,347
85	Steamship transportation companies	13	9	404,6[illegible]6	368,285	36,341	710	4	78,8[illegible]0	83,168	4,368
86	Waterworks	36	27	633,234	583,894	109,340	2,173	9	52,178	64,672	12,494
87	Express companies	1						1	5,521	5,877	356
88	Telephone, telegraph, and radio companies	183	105	2,722,339	2,210,418	511,941	10,222	78	251,222	279,487	28,265
89	All other	179	119	3,917,683	3,164,736	752,947	14,431	60	518,079	647,365	129,286
	Total, public utilities	511	324	91,936,071	70,583,873	21,382,198	426,501	187	5,277,218	6,334,644	1,057,426
	Banks and insurance companies:										
	Banks—										
90	National banks	140	138	5,666,863	3,653,970	2,012,893	40,334	2	77,423	224,447	147,024
91	Savings banks and State banks	419	410	5,136,394	3,369,121	1,767,273	35,207	9	68,180	74,753	6,573
92	Trust companies	44	43	1,756,972	943,791	813,181	16,146	1	1,166	148,199	147,033
	Total, banks	603	591	12,560,229	7,966,882	4,593,347	91,687	12	146,769	447,399	300,630

	Insurance companies—										
93	Life	3	2	1,973,907	1,929,185	44,722	895	1	50,327	52,050	1,723
94	Fire and marine (stock)	3	3	437,001	394,222	42,779	856				
95	Fire and marine (mutual)	9	9	12,328		12,328	246				
96	Casualty	11	5	152,385	97,317	55,068	1,103	6	123,365	127,199	3,834
97	Fidelity and surety										
98	All other										
	Total, insurance companies	26	19	2,575,621	2,420,724	154,897	3,100	7	173,692	179,249	5,557
	Grand total, banks and insurance companies	629	610	15,135,850	10,387,606	4,748,244	94,787	19	320,461	626,648	306,187
	Merchandising companies:										
99	Department stores	13	12	1,721,344	1,461,682	259,662	5,049	1	603,069	666,099	63,030
100	Wholesale jobbers	213	182	14,490,400	9,946,991	4,543,409	84,719	31	844,663	981,100	136,437
101	Real estate	118	78	1,301,318	719,504	581,814	11,615	40	333,766	400,283	66,517
102	Amusement companies	120	67	1,736,875	1,365,717	371,158	6,814	53	724,173	777,088	52,915
103	Hotels and restuarants	41	26	2,571,476	2,410,954	160,522	3,212	15	462,426	522,189	59,763
	Total, merchandising companies	505	365	21,821,413	15,904,848	5,916,565	111,409	140	2,968,097	3,346,759	378,662
104	All other corporations of every description not elsewhere provided for	1,536	1,072	25,002,964	18,584,789	6,418,175	124,779	464	3,949,767	5,978,206	2,028,439
105	Corporations—Inactive	682						682	240	45,054	44,814
	Total, miscellaneous companies	2,218	1,072	25,002,964	18,584,789	6,418,175	124,779	1,146	3,950,007	6,023,260	2,073,253
	Grand total for the State of Kentucky	5,405	3,439	278,007,892	211,488,773	66,519,119	1,303,454	1,966	22,524,658	28,086,178	5,561,520

LOUISIANA.

	Agriculture and animal husbandry;										
1	Farming	134	94	$8,950,115	$6,587,941	$2,362,174	$46,547	40	$705,261	$1,002,760	$297,499
2	Florists and fruit growers	10	5	333,919	272,011	61,908	935	5	8,427	47,127	38,700
3	Stock raising	21	6	75,272	38,013	37,259	745	15	62,448	183,491	121,043
4	Forest and lumber not provided for elsewhere	34	21	6,239,107	4,815,110	1,423,997	27,325	13	514,285	702,610	188,325
	Total agriculture and animal husbandry	199	126	15,598,413	11,713,075	3,885,338	75,552	73	1,290,421	1,935,988	645,567
	Extraction of minerals:										
5	Coal mines										
6	Copper mines										
7	Gold and silver and precious metals										
8	Iron mines										
9	Lead and zinc mines	12						12	515,562	520,178	4,616
10	Quarries										
11	Oil, gas, and salt wells	116	62	15,613,197	8,004,004	7,609,193	150,688	54	463,310	1,037,460	574,150
12	All other	17	6	169,467	141,513	27,954	560	11	190,474	273,298	82,824
	Total, extraction of minerals	145	68	15,782,664	8,145,517	7,637,147	151,248	77	1,169,346	1,830,936	661,590

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

LOUISIANA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	2	1	$236,075	$193,436	$42,639	$853	1	$2,130	$8,084	$5,954
14	Canning and preserving (fish and oysters, fruits and vegetables)	15	8	613,988	525,545	88,443	1,769	7	486,832	519,463	32,631
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	6	5	738,428	569,781	168,647	3,234	1		3,743	3,743
17	Bread and bakery products	8	8	953,939	893,306	60,633	1,179				
18	Coffee and spices	5	3	411,269	386,789	24,480	342	2	14,146	22,254	8,108
19	Flour mills and gristmills	13	8	1,255,677	1,109,358	146,319	2,212	5	11,955	34,551	22,596
20	Sugar refining (not including beet sugar) and molasses	50	48	10,364,222	6,800,184	3,564,038	70,499	2	111,896	153,718	41,822
21	Beet sugar										
22	Confectionery and ice cream	11	8	503,319	458,465	44,854	803	3	6,117	15,157	9,040
23	Food preparations, all other	7	5	227,592	173,966	53,626	1,073	2	67,412	190,289	122,877
	Total, food and kindred products	117	94	15,304,509	11,110,830	4,193,679	81,964	23	700,488	947,259	246,771
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods	6	5	2,018,131	1,267,187	750,944	15,019	1	4,702	5,274	572
27	Hats and caps	1	1	195,492	149,436	46,056	921				
28	Hosiery and knit goods	1	1	461,022	430,628	30,394	607				
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing	4	3	101,621	74,063	27,558	597	1	82,174	107,611	25,437
32	Women's clothing	2	2	96,460	58,352	38,108	762				
33	Men's and women's other furnishings	1	1	17,538	13,019	4,519	90				
34	All other	3	2	270,961	231,345	39,616	792	1	29,824	30,051	227
	Total, textiles and their products	18	15	3,161,225	2,224,030	937,195	18,788	3	116,700	142,936	26,236

	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	2	2	104,783	63,290	41,493	830				
36	Foundry and machine shops	39	27	3,122,624	2,161,002	961,622	40,563	12	344,249	393,535	49,286
	Total, iron and steel products	41	29	3,227,407	2,224,292	1,003,115	41,393	12	344,249	393,535	49,286
	Lumber and its manufactures—										
37	Sawmills and planing mills	139	99	27,902,918	23,343,335	4,559,583	90,773	40	5,095,967	5,561,029	465,062
38	Furniture and fixtures	6	5	335,515	228,888	106,627	1,654	1	6,963	7,892	929
39	All other woodworking establishments	32	24	1,764,009	1,169,075	594,934	11,742	8	112,168	174,100	61,932
	Total, lumber and its manufactures	177	128	30,002,442	24,741,298	5,261,144	104,169	49	5,215,098	5,743,021	527,923
	Leather and finished products—										
40	Leather, tanned, curried, and finished	2	2	62,310	38,268	24,042	481				
41	Boots and shoes	1	1	210,847	191,210	19,637	393				
42	All other	1	1	50,853	50,533	320	4				
	Total, leather and finished products	4	4	324,010	280,011	43,999	878				
	Paper and printing—										
43	Paper and wood pulp	1	1	66,949	47,507	19,442	389				
44	Manufactures of paper	6	5	378,417	216,926	161,491	3,227	1	2,306	2,985	679
45	Printing and publishing	71	47	2,739,203	2,399,375	339,828	6,775	24	347,128	458,066	110,938
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	4	2	50,740	44,314	6,426	128	2	23,358	24,549	1,191
	Total, paper and printing	82	55	3,235,309	2,708,122	527,187	10,519	27	372,792	485,600	112,808
	Liquors and beverages—										
47	Distilled	2	1	346,818	303,684	43,134	863	1	10,223	13,807	3,584
48	Malted	10	9	2,830,894	2,251,183	579,711	10,903	1	195	3,045	2,850
49	All other	16	12	414,673	319,255	95,418	1,908	4	17,941	22,338	4,397
	Total, liquors and beverages	28	22	3,592,385	2,874,122	718,263	13,674	6	28,359	39,190	10,831
	Chemicals and allied products—										
50	Chemicals	5	4	91,103	65,620	25,483	509	1	5,797	9,435	3,638
51	Fertilizers	4	2	271,379	202,519	68,860	1,377	2	54,344	55,803	1,459
52	Gas, illuminating and heating	2	2	15,737	7,608	8,129	162				
53	Oils, and oil products	34	23	977,507	671,207	306,300	5,281	11	276,909	384,226	107,317
54	Paints and varnishes	6	3	184,576	132,707	51,869	1,037	3	33,702	46,095	12,393
55	Patent medicines	5	3	86,975	58,555	28,420	569	2	5,502	7,798	2,296
56	Petroleum, refined	7	7	849,092	483,548	365,544	7,312				
57	Soap										
58	All other	19	14	1,522,834	984,826	538,008	10,758	5	87,263	97,328	10,065
	Total, chemicals and allied products	82	58	3,999,203	2,606,590	1,392,613	27,005	24	463,517	600,685	137,168

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

LOUISIANA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit
	Manufacturing and mechanical industries—Continued.										
	Stone, clay, and glass products—										
	Stone—										
59	Cement	1						1	$2,237	$2,279	$42
60	Marble and stone work	2						2	10,507	10,999	492
	Clay—										
61	Brick and tile	7	6	$683,607	$615,423	$68,184	$1,364	1	2,612	3,459	847
62	Pottery, terra cotta, fire clay, etc.										
63	All other	1						1		2,715	2,745
64	Glass and glass products	4	2	51,931	41,464	10,467	209	2	63,141	94,700	31,559
	Total, stone, clay, and glass products	15	8	735,538	656,887	78,651	1,573	7	78,497	114,182	35,685
	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures	12	7	273,938	208,159	65,779	1,294	5	32,364	40,347	7,983
67	Automobiles, motorcycles, and bicycles	3	3	54,736	46,063	8,673	173				
68	Carriages and wagons	4	3	72,615	68,262	4,353	86	1	15,759	16,131	372
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metal products other than iron and steel	19	13	401,289	322,484	78,805	1,553	6	48,123	56,478	8,355
	Miscellaneous industries—										
71	Tobacco	4	2	293,598	241,408	52,190	1,044	2	22,003	24,235	2,232
72	Agricultural implements										
73	Electrical machinery	3	3	152,398	137,697	14,701	294				
74	Musical instruments, pianos, organs, etc.	1	1	3,970	2,020	1,950	39				
75	Rubber goods	1	1	16,119	13,996	2,123	42				
76	Fur goods	1	1	56,505	29,837	26,668	533				
77	Shipbuilding	4	4	279,685	183,105	96,580	1,932				
78	Building construction	15	8	176,287	159,637	16,650	334	7	148,427	165,771	17,344
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	29	18	913,833	819,878	93,955	1,879	11	357,671	597,625	239,954

80	Engineering	3						3	13,723	13,979	256
81	All other	67	49	2,368,476	1,901,882	466,594	9,226	18	570,956	635,397	64,441
	Total, miscellaneous industries	128	87	4,260,871	3,489,460	771,411	15,323	41	1,112,780	1,437,007	324,227
	Grand total, manufacturing and mechanical industries	711	513	68,244,188	53,238,126	15,006,062	316,839	198	8,480,603	9,959,893	1,479,290
	Public utilities:										
82	Electric and gas lighting and power companies	24	19	891,614	692,474	199,140	3,982	5	117,703	163,604	45,901
83	Railroads, steam	53	32	36,377,917	30,890,182	5,487,735	102,619	21	2,444,811	2,831,410	386,599
84	Railways, electric, city and suburban	11	6	3,835,854	2,889,089	946,765	18,935	5	127,964	160,680	32,716
85	Steamship transportation companies	21	12	2,467,271	1,684,470	782,801	14,869	9	520,175	637,886	117,711
86	Waterworks	4	4	298,814	235,933	62,881	1,257				
87	Express companies										
88	Telephone, telegraph, and radio companies	16	12	288,885	268,652	20,233	407	4	12,672	14,952	2,280
89	All other	88	70	2,407,103	1,945,988	461,115	8,699	18	507,595	694,450	186,855
	Total, public utilities	217	155	46,567,458	38,606,788	7,960,670	150,768	62	3,730,920	4,502,982	772,062
	Banks and insurance companies:										
	Banks—										
90	National banks	29	28	3,039,527	1,972,626	1,066,901	21,335	1	7,760	17,402	9,642
91	Savings banks and State banks	193	184	4,392,590	2,933,959	1,458,631	29,077	9	171,554	207,731	36,177
92	Trust companies	14	14	2,357,148	1,581,989	775,159	15,503				
	Total, banks	236	226	9,789,265	6,488,574	3,300,691	65,915	10	179,314	225,133	45,819
	Insurance companies—										
93	Life	12	5	410,993	400,653	10,340	206	7	3,792,562	3,868,414	75,852
94	Fire and marine (stock)	4	4	766,790	712,932	53,858	1,067				
95	Fire and marine (mutual)	1	1	40,943	30,492	10,451	209				
96	Casualty	16	14	165,934	138,699	27,235	546	2	50,149	50,638	489
97	Fidelity and surety										
98	All other	1						1	4,376	4,647	271
	Total, insurance companies	34	24	1,384,660	1,282,776	101,884	2,028	10	3,847,087	3,923,699	76,612
	Grand total, banks and insurance companies	270	250	11,173,925	7,771,350	3,402,575	67,943	20	4,026,401	4,148,832	122,431
	Merchandising companies:										
99	Department stores	3	2	134,112	87,989	46,123	923	1	72,533	73,404	871
100	Wholesale jobbers	105	91	9,203,836	6,971,878	2,231,958	40,130	14	554,055	606,215	52,160
101	Real estate	131	81	1,356,360	876,227	480,133	9,477	50	133,456	243,127	109,671
102	Amusement companies	39	28	1,281,420	1,063,679	217,741	4,355	11	281,445	328,914	47,469
103	Hotels and restaurants	25	17	2,955,545	2,574,203	381,342	7,559	8	196,228	216,862	20,634
	Total, merchandising companies	303	219	14,931,273	11,573,976	3,357,297	62,444	84	1,237,717	1,468,522	230,805
104	All other corporations of every description not elsewhere provided for	1,459	1,049	38,904,975	27,520,947	11,384,028	222,981	410	3,941,011	5,863,438	1,922,427
105	Corporations—inactive	401						401	701	96,518	95,817
	Total, miscellaneous companies	1,860	1,049	38,904,975	27,520,947	11,384,028	222,981	811	3,941,712	5,959,956	1,018,244
	Grand total for the State of Louisiana	3,705	2,380	211,202,896	158,569,779	52,633,117	1,047,775	1,325	23,877,120	29,807,109	5,929,989

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MAINE.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Agriculture and animal husbandry:										
1	Farming	16	9	$183,290	$154,664	$28,626	$575	7	$33,659	$38,600	$4,941
2	Florists and fruit growers	10	6	46,456	41,626	4,830	97	4	28,162	30,133	1,971
3	Stock raising	9	1	345,990	186,516	159,474	3,189	8	60,058	107,880	47,822
4	Forest and lumber not provided for elsewhere	42	23	1,287,148	1,035,664	251,484	4,915	19	708,738	839,790	131,052
	Total, agriculture and animal husbandry	77	39	1,862,884	1,418,470	444,414	8,776	38	830,617	1,016,403	185,786
	Extraction of minerals:										
5	Coal mines	1	1	1,091	67	1,024	22				
6	Copper mines	6						6	1,542	27,978	26,436
7	Gold and silver and precious metals	3						3	39,441	83,326	46,885
8	Iron mines										
9	Lead and zinc mines	2	1	245,806	191,024	54,782	1,093	1	1,922	4,233	2,311
10	Quarries	10	5	683,209	621,043	62,246	1,244	5	5,549	18,739	13,190
11	Oil, gas, and salt wells	5	1	33,161	11,788	21,373	427	4	28,822	39,535	10,713
12	All other	23	6	638,858	190,813	448,045	8,961	17	193,287	301,589	108,302
	Total, extraction of minerals	50	14	1,602,205	1,014,735	587,470	11,750	36	270,563	478,400	207,837
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	16	9	3,339,824	3,277,083	62,741	1,254	7	90,163	95,379	5,216
14	Canning and preserving (fish and oysters, fruits and vegetables	46	32	2,964,431	2,649,784	314,647	6,272	14	479,439	504,185	24,746
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	7	2	32,468	31,587	881	18	5	93,314	116,658	23,344
17	Bread and bakery products	4	4	814,002	759,564	54,438	1,089				
18	Coffee and spices										
19	Flour mills and gristmills	5	4	73,333	47,467	25,866	518	1	12,319	13,070	751
20	Sugar refining (not including beet sugar) and molasses										

21	Beet sugar										
22	Confectionery and ice cream	8	6	176,782	152,079	24,703	494	2	10,723	17,9[illegible]4	7,214
23	Food preparations, all other	8	6	61,466	18,152	43,[illegible]14	886	2	1,517	3,266	1,749
	Total, food and kindred products	94	63	7,462 306	6,935,716	523,590	10,531	31	687,472	75[illegible],492	63,0[illegible]0
	Textiles and their products—										
24	Carpets and rugs	1	1	15,533	14,498	1,035	21				
25	Cordage and twine										
26	Cotton goods	8	5	901,875	770,046	131,829	2,637	3	9,723,09[illegible]	9,736,681	9,991
27	Hats and caps	1						1	147,149	151,837	4,688
28	Hosiery and knit goods										
29	Silk and silk goods	1	1	352,455	332,810	19,645	393				
30	Woolen and worsted goods	39	36	14,743,946	10,587,822	4,156,124	82,487	3	591,328	657,585	66,247
31	Men's clothing	5	2	168,226	132,302	35,924	722	3	9,628	11,494	1,866
32	Women's clothing	2						2	57,224	93,991	35,767
33	Men's and women's other furnishings	4	2	431,644	361,317	7[illegible],327	1,349	2	1,369	28,142	26,833
34	All other	3	3	1,063,250	866,230	193,020	3,930				
	Total, textiles and their products	64	50	17,675,929	13,065,025	4,610,904	91,5[illegible]9	14	10,5[illegible]2,738	10,678,130	145,392
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	4	3	857,972	819,090	38,282	722	1	109	2[illegible]2	133
36	Foundry and machine shops	53	39	3,727,847	3,029,889	697,958	14,030	14	81,759	93,857	12,098
	Total, iron and steel products	57	42	4,585,219	3,818,979	736,240	14,752	15	81,868	94,099	12,231
	Lumber and its manufactures—										
37	Sawmills and planing mills	64	45	17,723,919	16,009,336	1,711,613	33,875	19	1,146,179	1,375,763	229,584
38	Furniture and fixtures	5	4	138,560	123,164	15,396	307	1	33,579	37,444	8 5
39	All other woodworking establishments	56	41	3,328,396	2,693,934	634,462	12,285	15	408,870	491,684	82,814
	Total, lumber and its manufactures	125	90	21,187,935	18,825,434	2,361,471	46,427	35	1,591,628	1,904,891	313,263
	Leather and finished products—										
40	Leather, tanned, curried, and finished	7	7	667,628	538,669	128,959	2,579				
41	Boots and shoes	30	22	7,448,160	5,605,825	1,842,335	32,613	8	284,456	299,834	15,378
42	All other	7	6	100,889	86,227	14,662	293	1	6,703	6,773	70
	Total, leather and finished products	44	35	8,216,677	6,230,721	1,985,956	35,485	9	291,159	306,607	15,448
	Paper and printing—										
43	Paper and wood pulp	8	7	5,808,487	3,881,040	1,927,447	38,557	1	32,624	37,994	5,370
44	Manufactures of paper	17	13	3,647,976	1,342,293	2,305,683	46,113	4	62,961	89,128	26,167
45	Printing and publishing	63	41	2,546,900	2,221,425	322,475	6,428	22	1,031,367	1,052,184	20,817
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	1						1	6,125	6,288	163
	Total, paper and printing	89	61	12,003,363	7,447,758	4,555,605	91,098	28	1,133,077	1,185,594	52,517

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MAINE—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Liquors and beverages—										
47	Distilled										
48	Malted										
49	All other	7	5	$57,477	$47,949	$9,528	$157	2	$4,948	$6,095	$1,147
	Total, liquors and beverages	7	5	57,477	47,949	9,528	157	2	4,948	6,095	1,147
	Chemicals and allied products—										
50	Chemicals	3	1	151,446	116,931	34,515	690	2	89,141	92,481	3,340
51	Fertilizers	1						1	9,251	9,311	60
52	Gas, illuminating and heating	3	2	329,328	261,137	68,191	1,364	1	5,618	5,619	1
53	Oils, and oil products	1						1	114,529	164,604	50,075
54	Paints and varnishes	6	5	247,286	198,278	49,008	986	1	28	1,221	1,193
55	Patent medicines	8	5	43,944	41,396	2,548	51	3	3,889	4,203	314
56	Petroleum, refined										
57	Soap	1						1	8	10	2
58	All other	10	6	105,430	93,911	11,519	232	4	56,408	61,664	5,256
	Total, chemicals and allied products	33	19	877,434	711,653	165,781	3,323	14	278,872	339,113	60,241
	Stone, clay, and glass products—										
	Stone—										
59	Cement	3	2	3,593	2,785	808	17	1	681	17,826	17,145
60	Marble and stonework	10	5	546,022	464,537	81,485	1,630	5	263,784	321,329	57,545
	Clay—										
61	Brick and tile	7	5	116,474	96,275	20,199	316	2	24,763	27,471	2,708
62	Pottery, terra cotta, fire clay, etc	2	2	85,575	71,945	13,630	183				
63	All other	1						1	27	231	204
64	Glass and glass products										
	Total, stone, clay, and glass products	23	14	751,664	635,542	116,122	2,146	9	289,255	366,857	77,602

	Metals and metal products other than iron and steel—										
65	Smelters	5						5	146,659	183,026	36,367
66	Manufactures	12	7	8,261,595	7,057,131	1,204,464	23,409	5	52,212	106,170	53,958
67	Automobiles, motorcycles, and bicycles	2	2	93,282	63,045	30,237	605				
68	Carriages and wagons	7	5	122,442	115,778	6,664	133	2	18,642	20,062	1,420
69	Cars (steam railroad, street cars, etc.)	1	1	9,391	6,893	2,498	50				
70	All other										
	Total, metals and metal products other than iron and steel	27	15	8,486,710	7,242,847	1,243,863	24,197	12	217,513	309,258	91,745
	Miscellaneous industries—										
71	Tobacco	2	2	38,882	36,693	2,189	44				
72	Agricultural implements	2	1	70,812	59,389	11,423	171	1		1,227	1,227
73	Electrical machinery	5	5	242,010	196,934	45,076	902				
74	Musical instruments, pianos, organs, etc	3	3	69,469	52,281	17,188	343				
75	Rubber goods	1	1	6,912	6,613	299	6				
76	Fur goods	2	2	40,894	29,320	11,574	231				
77	Shipbuilding	10	8	1,018,826	802,751	216,075	4,323	2	13,838	21,418	7,580
78	Building construction	12	9	423,941	386,437	37,504	750	3	45,339	50,416	5,077
79	Construction: contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	18	11	581,379	482,384	98,995	1,997	7	236,148	242,112	5,964
80	Engineering	6	4	212,112	186,609	25,503	510	2	6,640	7,958	1,318
81	All other	28	22	1,566,663	1,123,495	443,168	8,857	6	57,482	89,118	31,636
	Total, miscellaneous industries	89	68	4,271,900	3,362,906	908,994	18,134	21	359,447	412,249	52,802
	Grand total, manufacturing and mechanical industries	652	462	85,576,584	68,355,530	17,221,054	337,789	190	15,467,977	16,353,385	885,408
	Public utilities:										
82	Electric and gas lighting and power companies	68	56	6,565,780	5,334,932	1,230,848	22,901	12	84,392	131,750	47,358
83	Railroads, steam	36	26	23,340,432	19,784,672	3,555,760	68,593	10	1,701,590	2,179,922	478,332
84	Railways, electric, city and suburban	20	15	4,591,516	3,932,111	659,405	11,470	5	497,863	995,152	497,289
85	Steamship transportation companies	23	17	2,331,792	1,203,766	1,128,026	22,555	6	229,490	243,999	14,509
86	Waterworks	96	73	856,711	600,830	255,881	4,413	23	135,485	181,300	45,815
87	Express companies	7	6	259,913	250,425	7,488	149	1	2,995	3,036	41
88	Telephone, telegraph, and radio companies	91	65	216,952	160,153	56,799	1,147	26	46,472	53,060	6,588
89	All other	58	40	1,141,219	869,888	271,331	5,354	18	1,308,362	1,367,143	58,781
	Total, public utilities	399	298	39,302,315	32,136,777	7,165,538	136,582	101	4,006,649	5,155,362	1,148,713
	Banks and insurance companies:										
	Banks—										
90	National banks	68	66	3,381,068	2,485,474	895,594	17,391	2	39,241	46,852	7,611
91	Savings banks and State banks	7	7	584,795	441,946	142,849	2,857				
92	Trust companies	44	41	3,628,523	2,732,665	895,858	17,434	3	85,718	96,834	11,116
	Total, banks	119	114	7,594,386	5,660,085	1,934,301	37,682	5	124,959	143,686	18,727

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MAINE—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Banks and insurance companies—Continued.										
	Insurance companies—										
93	Life	1						1	$2,757,803	$2,837,736	$79,933
94	Fire and marine (stock)	2	2	$517,732	$461,914	$55,818	$1,117				
95	Fire and marine (mutual)	33	33	27,120		27,120	553				
96	Casualty	3	3	2,590	16	2,574	52				
97	Fidelity and surety										
98	All other	1	1	13,476	13,317	159	2				
	Total, insurance companies	40	39	560,918	475,247	85,671	1,724	1	2,757,803	2,837,736	79,933
	Grand total, banks and insurance companies	159	153	8,155,304	6,135,332	2,019,972	39,406	6	2,882,762	2,981,422	98,660
	Merchandising companies:										
99	Department stores	12	8	688,923	575,567	113,356	1,906	4	232,239	254,264	22,025
100	Wholesale jobbers	96	92	6,523,598	4,421,469	2,102,129	41,393	4	42,036	49,730	7,694
101	Real estate	83	49	598,614	414,900	183,714	3,668	34	238,127	830,891	592,764
102	Amusement companies	51	30	425,728	370,138	55,590	1,126	21	265,327	295,090	29,763
103	Hotels and restaurants	35	22	1,999,716	1,729,133	270,583	5,381	13	262,563	282,260	19,697
	Total, merchandising companies	277	201	10,236,579	7,511,207	2,725,372	53,474	76	1,040,292	1,712,235	671,943
104	All other corporations of every description not elsewhere provided for	1,090	782	21,262,692	13,113,738	8,148,954	156,996	308	1,770,868	2,494,969	724,101
105	Corporations—inactive	380						380	298	14,283	13,985
	Total, miscellaneous companies	1,470	782	21,262,692	13,113,738	8,148,954	156,996	688	1,771,166	2,509,252	738,086
	Grand total for the State of Maine	3,084	1,949	167,998,563	129,685,789	38,312,774	744,773	1,135	26,270,026	30,206,459	3,936,433

MARYLAND.

	Agriculture and animal husbandry:										
1	Farming	12	4	$248,4^8	$222,103	$26,325	$527	8	$23,998	$30,397	$6,399
2	Florists and fruit growers	27	11	275,362	210,815	64,547	1,292	16	77,202	104,581	27,379
3	Stock raising										
4	Forest and lumber not provided for elsewhere	10	5	281,307	172,655	108,652	2,174	5	858	2,806	1,948
	Total, agriculture and animal husbandry	49	20	805,097	605,573	199,524	3,993	29	102,058	137,784	35,726
	Extraction of minerals:										
5	Coal mines	40	29	20,259,372	12,399,507	7,859,865	157,197	11	1,058,968	1,258,491	199,523
6	Copper mines	2	1	9,981,072	3,970,614	6,010,458	120,209	1	4,304	5,221	917
7	Gold and silver and precious metals	1						1		1,873	1,873
8	Iron mines	1	1	609	355	254	5				
9	Lead and zinc mines										
10	Quarries	13	4	1,038,101	843,419	254,682	5,093	9	301,805	369,980	68,175
11	Oil, gas, and salt wells	8	4	45,241	30,463	14,778	296	4	31,978	40,495	8,517
12	All other	19	7	1,744,664	1,391,408	353,256	7,067	12	126,146	149,124	22,978
	Total, extraction of minerals	84	46	33,129,059	18,635,766	14,493,293	289,867	38	1,523,201	1,825,184	301,983
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	5	4	811,751	692,689	119,062	2,381	1	14,845	22,426	7,581
14	Canning and preserving (fish and oysters, fruits and vegetables)	70	55	5,273,033	4,146,860	1,126,233	22,517	15	126,890	165,124	38,234
15	Oleomargarine	1						1	4,184	4,684	500
16	Slaughtering and meat packing, and meat products	9	8	846,445	709,053	146,392	2,929	1	196	4,103	*3,907
17	Bread and bakery products	10	8	4,173,520	3,745,906	427,614	5,610	2	55,304	59,994	4,690
18	Coffee and spices	5	4	766,523	553,112	213,411	4,267	1	83,482	90,195	3,713
19	Flour mills and grist mills	15	14	953,206	571,211	381,995	7,477	1	7,435	12,456	5,021
20	Sugar refining (not including beet sugar) and molasses	2	1	699,005	693,766	5,239	80	1	258,891	350,417	9 ,526
21	Beet sugar										
22	Confectionery and ice cream	18	14	3,151,765	2,682,026	469,739	9,382	4	279,921	303,576	23,655
23	Food preparations, all other	20	7	546,823	493,162	53,661	1,073	13	449,143	647,035	197,892
	Total, food and kindred products	155	115	17,222,131	14,278,785	2,943,346	55,716	40	1,283,291	1,660,010	376,719
	Textiles and their products—										
24	Carpets and rugs	1	1	27,080	18,877	8,203	164				
25	Cordage and twine	2	2	100,211	60,313	39,898	798				
26	Cotton goods	8	7	4,962,061	2,517,790	2,444,271	48,886	1	18,094	29,852	11,758
27	Hats and caps	3	1	5,465	4,984	481	10	2	152,524	158,126	5,602
28	Hosiery and knit goods	7	6	767,067	659,571	107,496	2,150	1	964	1,815	851
29	Silk and silk goods	2	2	217,687	176,364	41,323	827				
30	Woolen and worsted goods	2	2	393,441	286,689	106,752	2,135				

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MARYLAND—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Textiles and their products—Continued.										
31	Men's clothing	9	9	$3,825,526	$3,075,065	$750,461	$15,409				
32	Women's clothing	9	4	361,670	336,710	24,960	477	5	$122,351	$125,555	$3,204
33	Men's and women's other furnishings	12	10	1,074,006	797,556	276,450	5,530	2	330,181	381,417	51,236
34	All other	9	6	4,570,514	3,572,140	998,374	19,317	3	254,664	263,538	8,874
	Total, textiles and their products	64	50	16,304,728	11,506,059	4,798,669	95,703	14	878,778	960,303	81,525
	Iron and steel products—										
35	Blast furnaces, steel works, and rolling mills	7	6	111,615	84,628	26,987	539	1	47,916	50,782	2,866
36	Foundry and machine shops	81	53	14,911,696	11,545,012	3,366,684	64,389	28	507,329	694,429	187,100
	Total, iron and steel products	88	59	15,023,311	11,629,640	3,393,671	64,928	29	555,245	745,211	189,966
	Lumber and its manufactures—										
37	Sawmills and planing mills	26	18	1,478,171	1,169,893	308,278	6,004	8	226,975	252,372	25,397
38	Furniture and fixtures	11	7	756,242	639,469	116,773	2,249	4	38,209	54,998	16,789
39	All other woodworking establishments	27	22	1,549,171	1,393,385	155,786	3,072	5	48,519	68,583	20,064
	Total, lumber and its manufactures	64	47	3,783,584	3,202,747	580,837	11,325	17	313,703	375,953	62,250
	Leather and finished products—										
40	Leather, tanned, curried, and finished	9	9	1,253,759	605,148	648,611	12,914				
41	Boots and shoes	7	5	520,415	398,325	122,090	2,366	2	1,760	2,561	801
42	All other	4	2	81,746	72,038	9,708	195	2	34,531	38,738	4,207
	Total, leather and finished products	20	16	1,855,920	1,075,511	780,409	15,475	4	36,291	41,299	5,008

	Paper and printing—										
43	Paper and wood pulp	3	3	368,820	242,750	126,070	2,521				
44	Manufactures of paper	16	16	1,666,417	1,249,697	416,720	8,335				
45	Printing and publishing	107	74	5,846,034	5,099,837	746,197	14,237	33	622,321	697,095	74,774
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	8	5	124,568	110,074	14,494	291	3	35,487	39,234	3,747
	Total, paper and printing	134	98	8,005,839	6,702,358	1,303,481	25,384	36	657,808	736,329	78,521
	Liquors and beverages—										
47	Distilled	21	10	1,100,124	852,952	247,172	4,939	11	336,801	420,975	84,174
48	Malted	12	6	2,532,899	2,203,369	329,530	6,571	6	2,346,436	2,410,919	64,483
49	All other	16	5	90,759	85,061	5,698	113	11	241,494	262,189	20,695
	Total, liquors and beverages	49	21	3,723,782	3,141,382	582,400	11,623	28	2,924,731	3,094,083	169,352
	Chemicals and allied products—										
50	Chemicals	17	11	1,374,006	417,430	956,576	18,740	6	103,185	118,802	15,617
51	Fertilizers	26	23	3,526,856	2,173,371	1,353,485	23,684	3	85,833	89,162	3,329
52	Gas, illuminating and heating	4	1	2,501	2,329	172	3	3	17,839	21,772	3,933
53	Oils, and oil products	4	4	708,882	451,087	257,795	4,040				
54	Paints and varnishes	3	1	107,973	41,245	66,728	1,335	2	13,827	16,360	2,533
55	Patent medicines	12	8	1,205,552	591,266	614,286	11,888	4	45,063	49,561	4,498
56	Petroleum, refined	1	1	254,200	157,327	96,873	1,211				
57	Soap	1						1	10,917	11,627	710
58	All other	26	12	331,883	221,479	110,404	2,164	14	67,046	102,669	35,623
	Total, chemicals and allied products	94	61	7,511,853	4,055,534	3,456,319	63,065	33	343,710	409,953	66,243
	Stone, clay, and glass products—										
	Stone—										
59	Cement	9	4	3,226,790	3,041,341	185,449	3,709	5	153,479	174,462	20,983
60	Marble and stone work	21	15	1,513,503	1,401,224	112,279	2,246	6	107,188	115,236	8,048
	Clay—										
61	Brick and tile	23	14	932,388	809,579	122,809	2,457	9	696,639	794,992	98,353
62	Pottery, terra cotta, fire clay, etc	6	3	162,005	143,848	18,157	340	3	14,259	21,636	7,377
63	All other	1						1	79,124	79,320	196
64	Glass and glass products	10	7	1,129,522	828,560	300,962	5,484	3	5,253	8,845	3,592
	Total, stone, clay, and glass products	70	43	6,964,208	6,224,552	739,656	14,236	27	1,055,942	1,194,491	138,549
	Metals and metal products other than iron and steel—										
65	Smelters	1	1	7,164,002	4,620,396	2,543,606	50,872				
66	Manufactures	44	37	7,437,220	5,580,382	1,856,838	36,866	7	132,429	219,561	87,132
67	Automobiles, motorcycles, and bicycles	5	2	33,122	28,081	5,041	101	3	67,484	83,580	16,096
68	Carriages and wagons	9	7	394,370	351,296	43,074	862	2	6,157	6,460	303
69	Cars (steam railroad, street cars, etc.)	2						2	55,751	69,448	13,697
70	All other										
	Total, metals and metal products other than iron and steel	61	47	15,028,714	10,580,155	4,448,559	88,701	14	261,821	379,049	117,228

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MARYLAND—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Miscellaneous industries—										
71	Tobacco	3	2	$17,980	$16,890	$1,090	$21	1	$43,258	$43,551	$293
72	Agricultural implements										
73	Electrical machinery	13	8	494,148	417,981	76,167	1,524	5	505,728	545,870	40,142
74	Musical instruments, pianos, organs, etc	3	2	38,995	35,475	3,520	70	1		7,900	7,900
75	Rubber goods	6	4	102,155	89,922	12,233	246	2	15,840	58,359	42,519
76	Fur goods										
77	Shipbuilding	8	5	1,862,935	767,220	1,095,715	21,910	3	7,344	49,144	41,800
78	Building construction	42	25	1,345,786	1,175,898	169,888	3,400	17	738,482	859,766	121,284
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	33	20	1,862,187	1,699,955	162,232	3,245	13	797,856	890,628	92,772
80	Engineering	9	3	146,214	74,801	71,413	1,283	6	136,596	166,752	30,156
81	All other	98	66	6,407,716	4,985,545	1,422,171	26,645	32	723,428	1,269,247	545,819
	Total, miscellaneous industries	215	135	12,278,116	9,263,687	3,014,429	58,344	80	2,908,532	3,891,217	922,685
	Grand total, manufacturing and mechanical industries	1,014	692	107,702,186	81,660,410	26,041,776	504,500	322	11,279,852	13,487,898	2,208,046
	Public utilities:										
82	Electric and gas lighting and power companies	43	32	9,459,335	7,989,038	1,470,297	22,836	11	33,744	45,653	11,909
83	Railroads, steam	22	11	14,852,648	12,684,498	2,168,150	43,364	11	2,318,648	2,672,641	353,993
84	Railways, electric, city and suburban	12	8	12,223,977	10,103,062	2,120,915	42,417	4	21,735	25,123	3,388
85	Steamship transportation companies	25	19	16,594,989	12,379,621	4,215,368	52,263	6	67,039	77,313	10,274
86	Waterworks	28	21	403,621	295,066	108,555	2,164	7	32,191	37,895	5,704
87	Express companies										
88	Telephone, telegraph, and radio companies	22	15	9,082,753	8,479,122	603,631	12,073	7	32,762	146,824	114,062
89	All other	123	86	10,283,207	9,266,015	1,017,192	19,750	37	617,212	766,638	149,426
	Total, public utilities	275	192	72,900,530	61,196,422	11,704,108	194,867	83	3,123,331	3,772,087	648,756

	Banks and insurance companies:										
	Banks—										
90	National banks	98	96	7,008,066	4,890,270	2,117,796	42,356	2	44,758	48,593	3,835
91	Savings banks and State banks	114	112	3,206,287	2,329,633	876,594	17,119	2	8,503	8,562	59
92	Trust companies	27	26	6,269,813	3,633,267	2,627,546	51,430	1	360	363	3
	Total, banks	239	234	16,475,166	10,853,230	5,621,936	110,905	5	53,621	57,518	3,897
	Insurance companies—										
93	Life	12	8	1,950,270	1,825,513	124,757	2,496	4	1,977,282	2,081,816	101,534
94	Fire and marine (stock)	7	7	987,311	725,841	261,470	5,230	.....	.....	.....	.....
95	Fire and marine (mutual)	12	12	46,195	.....	46,195	926	.....	.....	.....	.....
96	Casualty	13	11	10,260,290	9,470,042	790,248	15,805	2	2,401,775	2,468,569	66,794
97	Fidelity and surety	1	1	10,869,323	10,816,227	53,096	1,062	.....	.....	.....	.....
98	All other	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total, insurance companies	45	39	24,113,389	22,837,623	1,275,766	25,519	6	4,379,057	4,550,385	171,328
	Grand total, banks and insurance companies	284	273	40,588,555	33,690,853	6,897,702	136,424	11	4,432,678	4,607,903	175,225
	Merchandising companies:										
99	Department stores	6	6	1,682,999	1,581,121	101,878	1,553	.....	.....	.....	.....
100	Wholesale jobbers	135	118	10,421,830	6,207,917	4,216,913	84,165	17	212,117	266,243	54,126
101	Real estate	140	95	1,293,946	921,627	372,319	7,435	45	616,941	776,559	159,618
102	Amusement companies	40	.....	.....	.....	.....	.....	40	600,527	750,767	150,240
103	Hotels and restaurants	27	21	2,658,301	2,195,601	462,700	9,255	6	139,282	147,634	8,352
	Total, mechandising companies	318	240	16,060,076	10,906,266	5,153,810	102,408	108	1,568,867	1,941,203	372,336
104	All other corporations of every description not elsewhere provided for	1,509	1,121	172,196,600	149,402,810	22,793,790	425,977	388	3,574,153	4,485,996	911,843
105	Corporations—inactive	476	.....	.....	.....	.....	.....	476	.....	10,098	10,098
	Total, miscellaneous companies	1,985	1,121	172,196,600	149,402,810	22,793,790	425,977	864	3,574,153	4,496,094	921,941
	Grand total for the State of Maryland	4,039	2,584	443,382,103	356,098,100	87,284,003	1,658,036	1,455	25,601,140	30,268,153	4,664,013

MASSACHUSETTS.

	Agriculture and animal husbandry:										
1	Farming	63	31	$3,211,241	$1,551,937	$1,653,304	$33,128	32	$142,187	$303,770	$161,583
2	Florists and fruit growers	93	50	52,697,396	44,016,497	8,680,899	173,206	43	240,717	459,290	218,573
3	Stock raising	15	4	109,159	93,061	7,098	142	11	13,920	63,061	49,141
4	Forest and lumber not provided for elsewhere	23	14	1,115,698	951,336	154,362	3,088	9	410,026	455,122	45,095
	Total, agriculture and animal husbandry	194	99	57,124,494	46,625,831	10,498,663	209,554	95	806,850	1,281,243	474,393

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MASSACHUSETTS—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Extraction of minerals:										
5	Coal mines	16	11	$3,855,883	$2,159,867	$1,697,016	$33,943	5	$1,249,151	$1,297,478	$48,327
6	Copper mines	46	27	94,912,039	54,518,484	40,393,555	800,765	19	1,104,273	1,687,145	582,872
7	Gold and silver and precious metals	16	4	5,335,200	1,933,466	3,401,734	57,897	12	712,234	1,033,145	320,911
8	Iron mines	2						2	1,491	4,397	2,906
9	Lead and zinc mines	14	9	16,748,866	7,775,694	8,973,172	179,485	5	211,311	256,689	45,378
10	Quarries	16	7	875,145	816,283	58,862	1,176	9	722,336	832,550	110,214
11	Oil, gas, and salt wells	9	7	238,629	106,064	132,565	2,650	2	21,076	32,178	11,102
12	All other	74	22	7,472,772	4,190,045	3,282,727	65,519	52	1,450,185	1,837,454	387,269
	Total, extraction of minerals	193	87	129,439,534	71,499,903	57,939,631	1,141,435	106	5,472,057	6,981,036	1,508,979
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	20	16	3,466,976	3,202,515	264,461	4,462	4	298,894	370,454	71,560
14	Canning and preserving (fish and oysters, fruits and vegetables)	27	19	984,361	727,394	256,967	5,137	8	100,800	116,402	15,602
15	Oleomargarine	3	1	32,261	30,859	1,402	28	2	14,893	22,317	7,424
16	Slaughtering and meat packing and meat products	15	12	10,747,222	7,536,911	3,210,311	64,004	3	136,803	162,211	25,408
17	Bread and bakery products	39	21	1,886,746	1,582,949	303,797	5,902	18	397,630	456,076	58,446
18	Coffee and spices	2	2	1,078,363	815,524	262,839	5,257				
19	Flour mills and grist mills	10	4	172,873	107,504	65,369	1,303	6	230,545	274,249	43,704
20	Sugar refining (not including beet sugar) and molasses	3	3	1,676,769	1,553,994	122,775	1,994				
21	Beet sugar	1	1	10,779	10,676	103	2				
22	Confectionery and ice cream	71	44	7,081,634	5,754,362	1,327,272	26,544	27	1,747,204	1,947,582	200,378
23	Food preparations, all other	58	36	8,196,958	6,910,334	1,286,624	25,634	22	608,758	774,628	165,870
	Total, food and kindred products	249	159	35,334,942	28,233,022	7,101,920	140,267	90	3,535,527	4,123,919	588,392

	Textiles and their products—										
24	Carpets and rugs	10	8	6,393,550	6,285,112	108,438	1,267	2	70,409	144,325	73,916
25	Cordage and twine	12	8	3,466,532	2,180,545	1,285,987	25,715	4	90,240	120,834	30,594
26	Cotton goods	209	198	182,609,505	139,261,007	43,348,498	837,841	11	247,941	353,699	105,758
27	Hats and caps	18	12	1,140,521	1,073,895	66,626	1,264	6	1,793,278	1,864,547	71,269
28	Hosiery and knit goods	31	26	8,562,951	7,359,408	1,203,543	17,739	5	228,316	242,655	14,339
29	Silk and silk goods	11	9	5,469,698	3,578,232	1,891,466	37,730	2	10,421	14,859	4,438
30	Woolen and worsted goods	136	113	70,703,633	45,876,982	24,826,651	437,219	23	2,751,755	3,667,458	915,703
31	Men's clothing	35	26	4,306,951	3,721,985	584,966	11,313	9	215,696	245,836	30,140
32	Women's clothing	51	35	2,876,849	2,336,527	540,322	10,593	16	293,796	353,939	60,143
33	Men's and women's other furnishings	53	41	11,878,945	8,971,635	2,907,310	57,248	12	448,619	467,646	19,027
34	All other	108	92	32,803,366	22,887,998	9,915,368	193,304	16	367,301	511,722	144,421
	Total, textiles and their products	674	568	330,212,501	243,533,326	86,679,175	1,631,233	106	6,517,772	7,987,520	1,469,748
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	48	39	9,213,973	5,426,572	3,787,401	63,602	9	71,162	87,588	16,426
36	Foundry and machine shops	591	447	106,410,205	70,506,942	35,903,263	696,336	144	7,152,690	9,123,906	1,971,216
	Total, iron and steel products	639	486	115,624,178	75,933,514	39,690,664	759,938	153	7,223,852	9,211,494	1,987,642
	Lumber and its manufactures—										
37	Sawmills and planing mills	24	13	2,095,391	1,842,935	252,456	4,756	11	455,785	590,794	135,009
38	Furniture and fixtures	56	46	9,467,484	5,999,398	3,468,086	67,150	10	137,120	165,669	28,549
39	All other woodworking establishments	125	93	9,981,845	8,043,888	1,937,957	37,710	32	731,618	874,299	142,681
	Total, lumber and its manufactures	205	152	21,544,720	15,886,221	5,658,499	109,616	53	1,324,523	1,630,762	306,239
	Leather and finished products—										
40	Leather, tanned, curried, and finished	94	85	30,823,103	21,349,879	9,473,224	186,776	9	217,863	345,866	128,003
41	Boots and shoes	221	172	93,433,673	77,801,381	15,632,292	284,754	49	5,917,318	6,472,438	555,120
42	All other	106	78	10,355,896	6,071,236	4,284,660	81,707	28	597,920	681,968	87,048
	Total, leather and finished products	421	335	134,612,672	105,222,496	29,390,176	553,237	86	6,733,101	7,503,272	770,171
	Paper and printing—										
43	Paper and wood pulp	20	15	12,319,760	7,310,781	5,008,979	100,181	5	415,094	416,322	1,228
44	Manufactures of paper	155	133	61,403,910	46,346,676	15,057,234	297,242	22	291,260	361,271	70,011
45	Printing and publishing	429	288	32,780,329	28,699,662	4,080,667	77,578	141	4,207,390	5,222,249	1,014,859
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	40	24	2,822,180	2,537,994	284,186	5,519	16	448,042	487,695	39,653
	Total, paper and printing	644	460	109,326,179	84,895,113	24,431,066	480,520	184	5,361,786	6,487,537	1,125,751
	Liquors and beverages—										
47	Distilled	6	6	3,623,894	2,751,827	872,067	17,238	.....	.....	.....	.....
48	Malted	16	15	12,054,390	9,773,510	2,280,880	45,368	1	121,947	135,791	13,844
49	All other	26	14	1,446,990	1,152,973	294,017	5,775	12	223,542	261,417	37,875
	Total, liquors and beverages	48	35	17,125,274	13,678,310	3,446,964	68,371	13	345,489	397,208	51,719

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MASSACHUSETTS—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Chemicals and allied products—										
50	Chemicals	53	34	$8,618,295	$4,161,366	$4,156,929	$88,951	$19	$190,813	$288,123	$97,310
51	Fertilizers	6	4	259,311	217,557	41,754	689	2	3,812	17,496	13,684
52	Gas, illuminating and heating	5	4	1,534,936	1,172,778	362,158	7,189	1	4,691	5,557	936
53	Oils, and oil products	7	4	607,775	441,690	166,085	2,920	3	20,952	38,569	17,617
54	Paints and varnishes	30	26	2,482,947	1,637,417	844,830	16,891	4	112,183	117,538	5,355
55	Patent medicines	37	22	2,065,439	1,448,528	616,911	11,631	15	84,329	121,529	37,200
56	Petroleum, refined	2	2	173,264	149,237	24,027	480	.....	.....	.....	.....
57	Soap	17	15	2,013,781	1,674,990	338,791	6,627	2	1,381	2,438	1,057
58	All other	123	83	15,533,511	9,567,944	5,965,567	105,098	40	277,371	359,036	81,665
	Total, chemicals and allied products	280	194	33,288,559	20,471,507	12,817,052	240,476	86	695,462	950,286	254,824
	Stone, clay, and glass products—										
	Stone—										
59	Cement	10	6	869,428	537,423	332,005	6,640	4	14,987	27,189	12,202
60	Marble and stone work	71	40	4,716,433	3,569,648	1,146,785	22,931	31	964,970	1,115,594	150,624
	Clay—										
61	Brick and tile	26	16	1,494,512	1,290,592	203,920	4,080	10	322,256	378,166	55,910
62	Pottery, terra cotta, fire clay, etc.	8	6	337,035	276,176	60,859	1,143	2	4,956	10,971	6,021
63	All other	6	3	195,454	82,033	113,421	2,269	3	41,355	43,370	2,015
64	Glass and glass products	11	9	834,311	547,231	287,080	5,654	2	30,782	35,084	4,302
	Total, stone, clay, and glass products	132	80	8,447,173	6,303,103	2,144,070	42,717	52	1,379,300	1,610,374	231,074
	Metals and metal products other than iron and steel—										
65	Smelters	10	7	10,064,418	2,966,448	7,097,970	141,959	3	691,003	782,425	91,422
66	Manufactures	207	152	24,701,026	17,520,921	7,180,105	138,094	55	2,095,978	2,624,856	528,878
67	Automobiles, motorcycles, and bicycles	67	42	10,243,450	8,581,185	1,662,265	29,055	25	2,170,225	2,968,470	798,245
68	Carriages and wagons	15	13	1,766,283	1,509,992	256,291	4,208	2	15,208	23,158	7,950
69	Cars (steam railroad, street cars, etc.)	8	6	1,438,012	1,210,816	227,196	3,628	2	16,760	63,080	46,320
70	All other	2	1	38,892	35,845	3,047	61	1	24,419	71,910	47,491
	Total, metals and metal products other than iron and steel	309	221	48,252,081	31,825,207	16,426,874	317,005	88	5,013,593	6,533,899	1,520,306

	Miscellaneous industries—										
71	Tobacco	29	15	1,451,764	1,049,570	402,194	8,044	14	340,873	365,703	24,830
72	Agricultural implements	7	4	783,742	491,158	292,584	5,852	3	216,165	262,045	45,880
73	Electrical machinery	60	36	4,270,585	3,552,985	717,600	14,227	24	752,567	896,823	144,256
74	Musical instruments, pianos, organs, etc	35	23	3,604,359	3,021,035	583,324	11,641	12	1,050,531	1,165,606	115,075
75	Rubber goods	75	50	27,305,099	21,345,588	5,959,511	112,723	25	479,592	727,604	248,012
76	Fur goods	4	2	61,653	58,951	2,702	37	2	18,723	20,011	1,288
77	Shipbuilding	11	7	1,738,545	884,383	854,162	17,081	4	69,049	81,427	12,378
78	Building construction	136	88	5,364,852	4,728,029	636,823	12,661	48	7,156,906	7,821,322	664,416
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	94	49	6,032,344	5,355,524	676,820	13,393	45	4,018,452	4,659,287	640,835
80	Engineering	47	25	3,322,408	2,516,499	805,909	16,121	22	614,637	707,743	93,106
81	All other	341	230	39,608,551	29,810,325	9,798,226	173,045	111	2,885,010	3,272,218	387,208
	Total, miscellaneous industries	839	529	93,543,902	72,814,017	20,729,855	384,825	310	17,602,505	19,979,789	2,377,284
	Grand total, manufacturing and mechanical industries	4,440	3,219	947,312,181	698,795,866	248,516,315	4,728,205	1,221	55,732,910	66,416,060	10,683,150
	Public utilities:										
82	Electric and gas lighting and power companies	157	140	48,829,471	33,769,967	15,059,504	271,204	17	630,914	825,969	195,055
83	Railroads, steam	49	44	78,297,896	62,763,288	15,534,608	308,689	5	92,165	251,805	159,640
84	Railways, electric, city and suburban	60	43	57,398,167	53,235,238	4,162,929	75,655	17	816,473	895,660	79,187
85	Steamship transportation companies	33	18	10,997,641	8,993,957	2,003,684	40,074	15	751,458	948,747	197,289
86	Waterworks	45	39	780,258	495,484	284,774	5,400	6	34,193	37,470	3,277
87	Express companies	15	10	676,449	654,201	22,248	446	5	127,836	135,201	7,365
88	Telephone, telegraph, and radio companies	31	24	27,193,165	20,270,268	6,922,897	138,340	7	701,023	749,889	48,866
89	All other	212	140	10,627,443	8,812,025	1,815,418	34,517	72	1,973,596	2,202,996	229,400
	Total, public utilities	602	458	234,800,490	188,994,428	45,806,062	874,325	144	5,127,658	6,047,737	920,079
	Banks and insurance companies:										
	Banks—										
90	National banks	171	161	26,140,632	17,121,831	9,018,801	179,819	10	192,670	279,563	86,893
91	Savings banks and State banks	7	5	745,106	460,386	284,720	4,437	2	465	2,624	2,159
92	Trust companies	97	86	22,859,584	17,675,216	5,184,368	101,071	11	541,320	645,346	104,026
	Total, banks	275	252	49,745,322	35,257,433	14,487,889	285,327	23	734,455	927,533	193,078
	Insurance companies—										
93	Life	13	9	31,977,530	31,571,264	406,266	8,126	4	47,440,120	52,307,112	4,866,992
94	Fire and marine (stock)	4	4	14,769,855	13,028,154	1,741,701	34,834				
95	Fire and marine (mutual)	43	43	796,603		796,603	15,924				
96	Casualty	24	21	13,336,312	12,024,696	1,311,616	26,234	3	232,112	2,057,236	1,825,124
97	Fidelity and surety	1						1	5,134,595	5,523,384	388,789
98	All other										
	Total, insurance companies	85	77	60,880,300	56,624,114	4,256,186	85,118	8	52,806,827	59,887,732	7,080,905
	Grand total, banks and insurance companies	360	329	110,625,622	91,881,547	18,744,075	370,445	31	53,541,282	60,815,265	7,273,983

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MASSACHUSETTS—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Merchandising companies:										
99	Department stores	49	38	$13,627,245	$11,696,417	$1,930,828	$33,292	11	$1,872,687	$2,035,443	$162,756
100	Wholesale jobbers	531	447	45,426,402	31,056,130	14,370,272	274,783	84	1,542,271	2,037 973	495,702
101	Real estate	207	121	3,866,492	2,503,006	1,363,486	26,393	86	615,278	835,443	220,165
102	Amusement companies	219	104	6,988,378	6,099,299	889,079	17,511	115	4,020,856	4,433,527	412,671
103	Hotels and restaurants	169	108	15,299,789	14,081,799	1,217,990	23,801	61	3,134,451	3,377,636	243,185
	Total, merchandising companies	1,175	818	85,208,306	65,436,651	19,771,655	375,780	357	11,185,543	12,720,022	1,534,479
104	All other corporations of every description not elsewhere provided for	4,882	3,340	208,201,681	141,974,420	66,227,261	1,227,840	1,542	21,544,327	27,206,308	5,661,981
105	Corporations—inactive	1,427						1,427	3,346	32,675	29,329
	Total, miscellaneous companies	6,309	3,340	208,201,681	141,974,420	66,227,261	1,227,840	2,969	21,547,673	27,238,983	5,691,310
	Grand total for the State of Massachusetts	13,273	8,350	1,772,712,308	1,305,208,646	467,503,662	8,927,594	4,923	153,413,973	181,500,346	28,086,373

MICHIGAN.

	Agriculture and animal husbandry:										
1	Farming	54	17	$436,492	$359,180	$77,312	$1,481	37	$206,179	$301,456	$95,277
2	Florists and fruit growers	53	24	554,718	378,749	175,969	3,167	29	444,503	554,715	110,212
3	Stock raising	20	10	21,065	18,825	2,240	45	10	24,036	58,994	34,958
4	Forest and lumber not provided for elsewhere	81	20	3,917,150	2,973,049	944,101	18,882	61	1,069,699	1,692,785	623,086
	Total, agriculture and animal husbandry	208	71	4,929,425	3,729,803	1,199,622	23,575	137	1,744,417	2,607,950	863,533

	Extraction of minerals:										
5	Coal mines	11	7	2,323,060	2,074,022	249,038	4,081	4	763,308	789,335	26,027
6	Copper mines	14	2	27,265,381	16,090,737	11,174,644	223,493	12	968,964	1,318,611	349,647
7	Gold and silver and precious metals	5	.....	.....	.....	.....	.....	5	24,173	41,362	17,189
8	Iron mines	15	7	1,060,250	911,959	148,291	3,015	8	3,034,397	3,184,629	150,232
9	Lead and zinc mines	1	.....	.....	.....	.....	.....	1	3,750	12,249	8,499
10	Quarries	10	4	241,227	154,982	86,245	1,725	6	255,180	279,029	23,849
11	Oil, gas, and salt wells	7	5	1,518,097	1,162,651	355,446	7,107	2	72,528	81,073	8,545
12	All other	39	17	1,124,084	1,018,682	105,402	2,107	22	266,650	331,139	64,489
	Total, extraction of minerals	102	42	33,532,099	21,413,033	12,119,066	241,528	60	5,388,950	6,037,427	648,477
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	144	87	4,923,741	4,340,246	583,495	12,000	57	827,831	888,568	60,737
14	Canning and preserving (fish and oysters, fruits and vegetables)	33	22	923,027	795,151	127,876	2,481	11	113,183	135,776	22,593
15	Oleomargarine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	Slaughtering and meat packing, and meat products	6	3	665,987	507,665	158,322	3,116	3	66,488	106,296	39,808
17	Bread and bakery products	32	24	2,890,729	2,393,090	497,639	9,954	8	224,374	255,013	30,639
18	Coffee and spices	3	3	54,991	47,771	7,220	145	.....	.....	.....	.....
19	Flour mills and grist mills	58	47	4,015,204	3,394,645	620,559	11,590	11	543,455	568,915	25,460
20	Sugar refining (not including beet sugar) and molasses	1	1	72,580	38,419	34,161	642	.....	.....	.....	.....
21	Beet sugar	8	8	10,469,246	5,527,799	4,941,447	64,981	.....	.....	.....	.....
22	Confectionery and ice cream	22	20	1,093,786	983,671	110,115	2,204	2	32,527	56,290	23,763
23	Food preparations, all other	40	25	14,827,234	12,949,058	1,878,176	37,395	15	444,242	669,830	225,588
	Total, food and kindred products	347	240	39,936,525	30,977,515	8,859,010	144,508	107	2,252,100	2,680,688	428,588
	Textiles and their products—										
24	Carpets and rugs	1	.....	.....	.....	.....	.....	1	.....	4,586	4,586
25	Cordage and twine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
26	Cotton goods	6	3	164,800	110,742	54,058	1,082	3	12,891	17,569	4,678
27	Hats and caps	1	1	6,701	6,700	1	1	.....	.....	.....	.....
28	Hosiery and knit goods	22	18	3,587,751	2,786,663	801,088	15,391	4	172,582	177,308	4,726
29	Silk and silk goods	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
30	Woolen and worsted goods	10	6	610,507	424,907	185,600	3,518	4	46,734	52,723	5,989
31	Men's clothing	13	7	1,605,969	1,263,261	342,708	6,604	6	54,170	72,019	17,849
32	Women's clothing	25	18	1,758,025	1,526,290	231,735	4,715	7	581,878	686,789	104,911
33	Men's and women's other furnishings	19	11	2,896,293	2,262,526	633,767	12,485	8	332,092	380,840	48,748
34	All other	20	19	536,087	367,531	168,556	3,374	1	308	1,715	1,407
	Total, textiles and their products	117	83	11,166,133	8,748,620	2,417,513	47,170	34	1,200,655	1,393,549	192,894
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	62	51	12,625,068	10,392,103	2,232,965	43,054	11	687,249	1,136,691	449,442
36	Foundry and machine shops	485	369	91,208,694	67,064,384	24,144,310	468,579	116	4,755,391	5,707,063	951,672
	Total, iron and steel products	547	420	103,833,762	77,456,487	26,377,275	511,633	127	5,442,640	6,843,754	1,401,114

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MICHIGAN—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Lumber and its manufactures—	141	92	$12,399,270	$10,184,135	$2,215,135	$45,254	49	$5,749,187	$6,426,817	$677,630
37	Sawmills and planing mills	39	5	1,354,854	1,198,133	156,721	2,335	34	1,557,491	1,905,646	348,155
38	Furniture and fixtures	115	86	10,582,415	8,522,617	2,059,798	40,557	29	520,820	595,986	75,166
39	All other woodworking establishments										
	Total, lumber and its manufactures	295	183	24,336,539	19,904,885	4,431,654	88,146	112	7,827,498	8,928,449	1,100,951
	Leather and finished products—	19	12	6,915,120	4,122,350	2,792,770	55,896	7	81,232	131,624	50,392
40	Leather, tanned, curried, and finished	21	12	944,420	690,911	253,509	4,928	9	866,163	1,076,111	209,948
41	Boots and shoes	17	11	616,555	476,340	140,215	2,799	6	175,896	186,338	10,442
42	All other										
	Total, leather and finished products	57	35	8,476,095	5,289,601	3,186,494	63,623	22	1,123,291	1,394,073	270,782
	Paper and printing—	18	16	13,845,580	9,970,695	3,874,885	76,963	2	11,401	22,901	11,500
43	Paper and wood pulp	55	51	15,676,289	10,902,965	4,773,324	95,391	4	1,026,381	1,054,182	27,801
44	Manufactures of paper	258	199	18,434,577	15,358,390	3,076,187	61,092	59	1,550,666	1,674,434	123,768
45	Printing and publishing										
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	21	16	1,293,739	1,055,018	238,721	4,776	5	346,009	358,814	12,805
	Total, paper and printing	352	282	49,250,185	37,287,068	11,963,117	238,222	70	2,934,457	3,110,331	175,874
	Liquors and beverages—	2	2	1,792,002	1,702,023	89,979	1,800	.....	.....	.....	.....
47	Distilled	52	46	14,732,523	12,075,760	2,656,763	52,603	6	363,431	377,418	13,987
48	Malted	11	8	442,631	393,053	49,578	992	3	59,618	62,544	2,926
49	All other										
	Total, liquors and beverages	65	56	16,967,156	14,170,836	2,796,320	55,395	9	423,049	439,962	16,913

	Chemicals and allied products—										
50	Chemicals	33	20	10,639,255	4,263,672	6,375,583	111,129	13	46,969	116,660	69,691
51	Fertilizers	1						1		7,708	7,708
52	Gas, illuminating and heating	22	15	8,011,227	5,274,959	2,736,268	54,727	7	144,819	160,988	16,169
53	Oils, and oil products	4	2	217,130	135,939	81,191	1,624	2	3,163	5,654	2,491
54	Paints and varnishes	20	18	6,249,392	4,218,498	2,030,894	40,619	2	6,533	12,843	6,310
55	Patent medicines	31	20	3,745,020	2,742,457	1,002,563	20,183	11	20,488	26,675	6,187
56	Petroleum, refined										
57	Soap	4	2	24,869	22,387	2,482	49	2	36,136	46,987	10,851
58	All other	72	44	22,504,380	12,299,998	10,204,382	204,088	28	673,220	837,728	164,508
	Total, chemicals and allied products	187	121	51,391,273	28,957,910	22,433,363	432,419	66	931,328	1,215,243	283,915
	Stone, clay, and glass products—										
	Stone—										
59	Cement	28	20	5,084,938	3,894,816	1,190,122	23,419	8	362,959	425,224	62,265
60	Marble and stone work	29	16	555,031	481,524	73,507	1,470	13	219,226	251,696	32,470
	Clay—										
61	Brick and tile	51	30	2,366,434	1,988,960	377,474	7,550	21	369,744	448,683	78,939
62	Pottery, terra cotta, fire clay, etc	6	4	169,008	146,773	22,235	446	2	198,791	200,942	2,151
63	All other	4	2	498,694	376,314	122,380	2,448	2	33,541	50,160	16,619
64	Glass and glass products	10	8	763,435	396,702	366,733	7,318	2	29,232	30,017	785
	Total, stone, clay, and glass products	128	80	9,437,540	7,285,089	2,152,451	42,651	48	1,213,493	1,406,722	193,229
	Metals and metal products other than iron and steel—										
65	Smelters	6	5	1,775,641	880,967	894,674	17,893	1	64,981	66,107	1,126
66	Manufactures	148	118	34,880,591	22,976,035	11,904,556	237,473	30	326,243	471,631	145,388
67	Automobiles, motorcycles, and bicycles	219	139	305,357,249	173,074,791	132,282,458	2,604,692	80	9,256,244	11,140,968	1,884,724
68	Carriages and wagons	19	12	2,813,951	1,514,641	1,299,310	25,979	7	131,600	148,271	16,671
79	Cars (steam railroad, street cars, etc.)	5	5	1,086,072	857,591	228,481	4,570				
70	All other	2	1	1,103,008	711,210	391,798	5,877	1	288	8,398	8,110
	Total, metals and metal products other than iron and steel	399	280	347,016,512	200,015,235	147,001,277	2,896,484	119	9,779,356	11,835,375	2,056,019
	Miscellaneous industries—										
71	Tobacco	30	17	5,598,852	4,823,815	775,037	15,507	13	739,297	953,847	214,550
72	Agricultural implements	10	10	2,825,498	2,425,357	400,141	7,925				
73	Electrical machinery	48	24	3,990,973	2,673,044	1,317,929	26,254	24	494,869	692,713	197,844
74	Musical instruments, pianos, organs, etc	14	11	3,244,281	2,252,897	991,384	19,538	3	196,531	215,890	19,359
75	Rubber goods	10	6	7,795,637	7,001,733	793,904	15,875	4	22,260	40,587	18,327
76	Fur goods	7	7	940,631	667,605	273,026	4,322				
77	Shipbuilding	8	6	2,696,622	2,111,432	585,190	11,794	2	121,015	197,729	76,714
78	Building construction	86	61	2,586,996	1,906,418	680,578	12,105	25	884,928	1,069,837	184,909
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	65	40	2,031,152	1,722,875	308,277	6,091	25	944,556	1,096,615	152,059
80	Engineering	19	10	976,374	751,391	224,983	4,429	9	86,711	152,337	65,626
81	All other	171	131	14,133,665	11,418,540	2,715,125	54,171	40	901,706	1,059,326	157,620
	Total, miscellaneous industries	468	323	46,820,681	37,755,107	9,065,574	178,011	145	4,391,873	5,478,881	1,087,008
	Grand total, manufacturing and mechanical industries	2,962	2,103	708,632,401	467,848,353	240,784,048	4,698,262	859	37,519,740	44,727,027	7,207,287

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MICHIGAN—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Public utilities:										
82	Electric and gas lighting and power companies	92	67	$20,750,877	$15,658,024	$5,092,853	$101,477	25	$2,278,066	$2,362,049	$83,983
83	Railroads, steam	28	15	20,372,438	18,340,791	2,031,647	40,305	13	271,426	340,9 3	69,557
84	Railways, electric, city and suburban	20	14	22,286,958	17,829,481	4,457,477	89,002	6	4,067,513	4,237,422	169,909
85	Steamship transportation companies	37	22	5,762,490	4,019,043	1,713,447	34,269	15	1,159,930	1,259,528	99,598
86	Waterworks	12	11	141,965	116,724	25,241	483	1	28,270	35,240	6,970
87	Express companies										
88	Telephone, telegraph, and radio companies	256	212	29,056,506	25,026,449	4,030,057	80,543	44	258,564	315,549	56,985
89	All other	106	85	5,370,089	4,322,887	1,047,202	21,016	21	512,499	555,145	42,646
	Total public utilities	551	426	103,741,323	85,343,399	18,397,924	367,095	125	8,576,268	9,105,916	529,648
	Banks and insurance companies:										
	Banks—										
90	National banks	100	92	8,870,356	6,618,837	2,251,519	44,933	8	678,036	783,610	105,574
91	Savings banks and State banks	500	480	33,703,476	18,767,092	14,936,384	299,730	20	389,315	448,659	59,344
92	Trust companies	10	8	2,177,693	1,568,527	609,166	12,183	2	38,601	56,465	17,864
	Total banks	610	580	44,751,525	26,954,456	17,797,069	356,846	30	1,105,952	1,288,734	182,782
	Insurance companies—										
93	Life	12	7	6,811,730	5,288,933	1,522,797	30,456	5	1,797,521	2,006,050	208,529
94	Fire and marine (stock)	6	3	1,864,582	1,705,289	159,293	3,186	3	1,527,557	1,559,603	32,046
95	Fire and marine (mutual)	20	20	201,654		201,654	4,095				
96	Casualty	36	28	1,578,954	1,445,252	133,702	2,674	8	4,498,949	4,509,888	10,939
97	Fidelity and surety	1	1	105,662	48,883	56,779	1,136				
98	All other	2	2	3,683		3,683	74				
	Total insurance companies	77	61	10,569,265	8,488,357	2,080,908	41,621	16	7,824,027	8,165,541	341,514
	Grand total, banks and insurance companies	687	641	55,320,790	35,442,813	19,877,977	398,467	46	8,929,979	9,454,275	524,296

	Merchandising companies:										
99	Department stores	20	17	3,833,970	3,123,436	710,534	13,941	3	15,749	23,256	7,507
100	Wholesale jobbers	356	304	30,871,101	20,464,155	10,406,946	201,591	52	1,587,453	1,835,777	248,324
101	Real estate	626	475	23,625,899	12,169,605	11,456,294	228,706	151	1,752,517	2,367,605	615,088
102	Amusement companies	168	116	6,226,713	5,139,667	1,087,046	21,607	52	643,237	761,417	118,180
103	Hotels and restaurants	89	66	8,129,873	7,148,306	981,567	20,112	23	1,152,376	1,234,772	82,396
	Total, merchandising companies	1,259	978	72,687,556	48,045,169	24,642,387	485,957	281	5,151,332	6,222,827	1,071,495
104	All other corporations of every description not elsewhere provided for	2,885	2,101	201,606,932	143,374,212	58,232,720	1,148,061	784	16,865,005	19,706,842	2,841,837
105	Corporations—inactive	1,169	.....	.....	.....	.....	.....	1,169	1,179	107,134	105,955
	Total, miscellaneous companies	4,054	2,101	201,606,932	143,374,212	58,232,720	1,148,061	1,953	16,866,184	19,813,976	2,947,792
	Grand total for the State of Michigan	9,823	6,362	1,180,450,526	805,196,782	375,253,744	7,362,945	3,461	84,176,870	97,969,398	13,792,528

MINNESOTA.

	Agriculture and animal husbandry:										
1	Farming	54	15	$314,424	$285,299	$29,125	$583	39	$402,293	$597,171	$194,878
2	Florists and fruit growers	33	14	1,122,478	1,038,159	84,319	1,490	19	32,121	132,794	100,673
3	Stock raising	14	6	178,326	131,807	46,519	930	8	99,661	129,711	30,050
4	Forest and lumber not provided for elsewhere	63	34	2,232,378	1,386,659	845,719	16,850	29	3,945,770	4,214,174	268,404
	Total, agriculture and animal husbandry	164	69	3,847,606	2,841,924	1,005,682	19,853	95	4,479,845	5,073,850	594,005
	Extraction of minerals:										
5	Coal mines	11	3	1,221,120	1,057,462	163,658	3,274	8	1,328,167	1,534,365	206,198
6	Copper mines	12	3	121,913	89,310	32,603	651	9	219,502	535,916	316,414
7	Gold and silver and precious metals	5	1	606,893	512,267	94,626	1,893	4	214,816	269,930	55,114
8	Iron mines	86	34	17,757,560	9,098,091	8,659,469	173,008	52	2,257,911	3,405,600	1,147,689
9	Lead and zinc mines	1	1	270,237	269,023	1,214	24	.....	.....	.....	.....
10	Quarries	12	5	443,839	406,035	37,804	753	7	137,855	159,324	21,469
11	Oil, gas, and salt wells	9	1	7,001	6,072	929	19	8	163,966	329,169	165,203
12	All other	59	21	7,104,149	5,052,954	2,051,195	41,019	38	535,004	1,027,983	492,979
	Total, extraction of minerals	195	69	27,532,712	16,491,214	11,041,498	220,641	126	4,857,221	7,262,287	2,405,066
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	562	419	15,552,792	14,568,993	983,799	19,171	143	3,659,746	3,738,374	78,628
14	Canning and preserving (fish and oysters, fruits and vegetables)	14	11	507,585	405,944	101,641	2,033	3	47,222	53,101	5,879
15	Oleomargarine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	Slaughtering and meat packing, and meat products	6	5	1,451,867	1,100,120	351,747	6,835	1	11,808	12,952	1,144
17	Bread and bakery products	12	9	1,512,646	1,384,475	128,171	2,430	3	308,781	344,491	35,710
18	Coffee and spices	1	1	104,195	96,776	7,419	148	.....	.....	.....	.....
19	Flour mills and gristmills	92	70	36,058,727	26,500,341	9,558,386	191,100	22	808,079	1,086,418	278,339

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MINNESOTA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit
	Manufacturing and mechanical industries—Continued.										
	Food and kindred products—Continued.										
20	Sugar refining (not including beet sugar) and molasses	1	1	$340,981	$295,909	$45,072	$901	.....	.....	.....	.....
21	Beet sugar	1	1	861,554	553,383	308,171	3,852	.....	.....	.....	.....
22	Confectionery and ice cream	26	22	1,291,555	1,081,408	210,147	4,192	4	$132,602	$153,232	$20,630
23	Food preparations, all other	31	14	1,424,569	832,817	591,752	11,830	17	352,862	537,593	184,731
	Total, food and kindred products	746	553	59,106,471	46,820,166	12,286,305	242,492	193	5,321,100	5,926,161	605,061
	Textiles and their products—										
24	Carpets and rugs	2	1	2,470	2,247	223	4	1	85,429	169,917	84,488
25	Cordage and twine	2	1	175,004	165,156	9,848	197	1	11,913	14,333	2,420
26	Cotton goods	1	1	78,098	57,279	20,819	416	.....	.....	.....	.....
27	Hats and caps	4	2	407,008	244,547	162,461	3,249	2	5,342	7,170	1,828
28	Hosiery and knit goods	7	5	1,931,077	1,195,365	735,712	14,165	2	36,090	36,484	394
29	Silk and silk goods	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
30	Woolen and worsted goods	8	6	1,113,057	963,210	149,847	2,998	2	56,534	57,543	1,009
31	Men's clothing	4	4	784,226	545,189	239,037	4,591	.....	.....	.....	.....
32	Women's clothing	5	4	149,166	131,774	17,392	349	1	61,843	63,187	1,344
33	Men's and women's other furnishings	16	12	630,753	552,880	77,873	1,511	4	75,091	95,858	20,767
34	All other	10	5	408,802	260,010	148,792	2,920	5	33,847	56,054	22,207
	Total, textiles and their products	59	41	5,679,661	4,117,657	1,562,004	30,400	18	366,089	500,546	134,457
	Iron and steel products—										
35	Blast furnaces, steel works, and rolling mills	9	6	2,880,271	1,924,562	955,709	18,783	3	82,477	92,461	9,984
36	Foundry and machine shops	167	102	21,918,173	12,967,664	8,950,509	177,561	65	1,652,230	1,895,961	243,731
	Total, iron and steel products	176	108	24,798,444	14,892,226	9,906,218	196,344	68	1,734,707	1,988,422	253,715

	Lumber and its manufactures—										
37	Sawmills and planing mills	79	59	16,840,426	12,608,014	4,232,412	84,235	20	6,528,318	6,749,280	220,962
38	Furniture and fixtures	30	24	1,842,287	1,421,483	420,804	7,416	6	135,224	149,820	14,596
39	All other woodworking establishments	48	40	5,775,886	4,606,987	1,168,899	22,977	8	272,626	351,494	78,868
	Total, lumber and its manufactures	157	123	24,458,599	18,636,484	5,822,115	114,628	34	6,936,168	7,250,594	314,426
	Leather and finished products—										
40	Leather, tanned, curried, and finished	4	4	360,171	251,363	108,808	2,176	.....	.....	.....	.....
41	Boots and shoes	12	12	4,082,472	2,796,137	1,286,335	25,706	.....	.....	.....	.....
42	All other	10	8	627,876	292,547	335,329	6,624	2	34,035	44,482	10,447
	Total, leather and finished products	26	24	5,070,519	3,340,047	1,730,472	34,506	2	34,035	44,482	10,447
	Paper and printing—										
43	Paper and wood pulp	5	5	1,904,564	1,351,112	553,452	11,068	.....	.....	.....	.....
44	Manufactures of paper	17	15	2,948,877	1,993,099	955,778	19,103	2	19,965	33,962	13,997
45	Printing and publishing	181	140	16,513,865	13,612,376	2,901,489	55,262	41	1,005,838	1,077,961	72,123
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	12	6	544,506	517,194	27,312	546	6	94,087	100,055	5,968
	Total, paper and printing	215	166	21,911,812	17,473,781	4,438,031	85,979	49	1,119,890	1,211,978	92,088
	Liquors and beverages—										
47	Distilled	2	2	146,107	106,970	39,137	767	.....	.....	.....	.....
48	Malted	39	33	14,718,042	11,834,024	2,884,018	56,583	6	538,265	580,857	42,592
49	All other	9	7	317,411	304,011	13,400	256	2	20,150	33,346	13,196
	Total, liquors and beverages	50	42	15,181,560	12,245,005	2,936,555	57,606	8	558,415	614,203	55,788
	Chemicals and allied products—										
50	Chemicals	9	7	466,024	273,020	193,004	3,717	2	10,439	17,693	7,254
51	Fertilizers	3	2	56,411	19,074	37,337	746	1	6,474	8,818	2,344
52	Gas, illuminating and heating	4	2	77,262	73,209	4,053	81	2	23,237	32,647	9,410
53	Oils, and oil products	7	7	2,904,792	1,639,867	1,264,925	25,171	.....	.....	.....	.....
54	Paints and varnishes	6	6	486,588	321,341	165,247	3,020	.....	.....	.....	.....
55	Patent medicines	16	9	2,259,946	1,147,883	1,112,063	22,236	7	706,455	871,379	164,924
56	Petroleum, refined	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
57	Soap	2	1	51,191	37,224	13,967	279	1	.....	300	300
58	All other	22	15	320,950	258,354	62,596	1,248	7	100,100	156,464	56,364
	Total, chemicals and allied products	69	49	6,623,164	3,769,972	2,853,192	56,498	20	846,705	1,087,301	240,596
	Stone, clay, and glass products—										
	Stone—										
59	Cement	17	14	511,193	455,966	55,227	1,105	3	111,842	115,157	3,315
60	Marble and stone work	35	26	3,879,303	3,390,425	488,878	9,764	9	362,901	389,810	26,909

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MINNESOTA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Stone, clay, and glass products—Continued.										
	Clay—										
61	Brick and tile	28	19	$1,637,353	$1,351,876	$285,477	$5,660	9	$161,790	$200,970	$39,180
62	Pottery, terra cotta, fire clay, etc	1						1		10,000	10,000
63	All other										
64	Glass and glass products	8	4	106,213	92,275	13,938	259	4	21,667	35,446	13,779
	Total, stone, clay, and glass products	89	63	6,134,062	5,290,542	843,520	16,788	26	658,200	751,413	93,213
	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures	30	21	935,714	792,117	143,597	2,873	9	154,287	211,772	57,485
67	Automobiles, motorcycles, and bicycles	18	7	1,395,002	766,126	628,906	12,232	11	132,767	182,177	49,410
68	Carriages and wagons	5	3	409,951	356,213	53,738	1,051	2	4,036	10,265	6,229
69	Cars (steam railroad, street cars, etc.)	3	1	116,353	90,752	25,601	512	2	1,249	11,548	10,299
70	All other										
	Total, metals and metal products other than iron and steel	56	32	2,857,050	2,005,208	851,842	16,668	24	292,339	415,762	123,423
	Miscellaneous industries—										
71	Tobacco	8	6	391,670	375,280	16,390	329				
72	Agricultural implements	15	8	1,960,919	1,599,323	361,596	7,222	7	107,052	134,013	26,961
73	Electrical machinery	9	6	237,763	186,594	51,169	1,024	3	10,944	12,920	1,976
74	Musical instruments, pianos, organs, etc	4	4	514,091	447,493	66,598	1,330				
75	Rubber goods	8	6	687,251	513,099	174,152	3,447	2	28,467	39,950	11,483
76	Fur goods	5	5	396,689	319,682	77,007	1,539				
77	Shipbuilding	2	2	29,840	26,775	3,065	61				
78	Building construction	37	26	1,565,919	1,494,965	70,954	1,402	11	303,820	341,712	37,892
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	87	56	4,264,704	3,494,526	770,178	15,250	31	1,601,395	1,833,893	232,498
80	Engineering	15	12	887,951	566,599	321,352	6,425	3	114,769	131,238	16,469
81	All other	103	78	6,015,988	5,165,123	850,865	16,511	25	393,141	469,636	76,495
	Total, miscellaneous industries	293	209	16,952,785	14,189,459	2,763,326	54,540	84	2,799,952	3,224,928	424,976

	Grand total, manufacturing and mechanical industries	1,936	1,410	188,774,127	142,780,547	45,993,580	906,449	526	20,667,600	23,035,790	2,348,190
	Public utilities:											
82	Electric and gas lighting and power companies	70	61	13,508,934	11,328,575	2,180,359	43,426	9	261,882	316,542	54,660
83	Railroads, steam	38	20	260,919,832	190,549,397	70,400,435	1,407,858	18	1,024,875	1,274,417	249,542
84	Railways, electric, city and suburban	17	8	2,171,851	1,800,424	371,427	7,411	9	936,204	1,404,240	468,036
85	Steamship transportation companies	30	24	13,593,343	5,914,919	7,678,424	153,568	6	342,122	473,148	131,026
86	Waterworks	7	6	4,222,167	3,878,977	343,190	6,864	1	31,895	34,924	3,029
87	Express companies	4	4	8,613,519	7,854,309	759,210	15,184	.....	.....	.....	.....
88	Telephone, telegraph, and radio companies	220	173	3,565,069	3,086,549	478,520	9,596	47	117,949	130,371	12,422
89	All other	133	101	10,628,284	7,363,692	3,264,592	64,375	32	775,767	958,773	183,006
	Total, public utilities	519	397	317,252,999	231,776,842	85,476,157	1,708,212	122	3,490,694	4,592,415	1,101,721
	Banks and insurance companies:											
	Banks—											
90	National banks	285	269	19,818,839	14,186,384	5,632,455	112,442	16	504,276	537,700	33,474
91	Savings banks and State banks	946	878	14,776,567	11,196,413	3,580,154	71,352	68	305,340	365,246	59,906
92	Trust companies	8	8	1,545,606	963,336	582,270	11,645	.....	.....	.....	.....
	Total, banks	1,239	1,155	36,141,012	26,346,133	9,794,879	195,439	84	809,566	902,946	93,380
	Insurance companies—											
93	Life	7	5	3,387,486	2,802,684	584,802	11,696	2	260,119	261,355	1,236
94	Fire and marine (stock)	9	5	11,806,943	10,954,211	852,732	17,055	4	1,011,038	1,154,708	143,670
95	Fire and marine (mutual)	40	40	100,058	.....	100,058	2,001	.....	.....	.....	.....
96	Casualty	47	40	758,925	670,213	88,712	1,772	7	12,683	15,401	2,718
97	Fidelity and surety	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
98	All other	4	4	2,722	500	2,222	40	.....	.....	.....	.....
	Total, insurance companies	107	94	16,056,134	14,427,608	1,628,526	32,564	13	1,283,840	1,431,464	147,624
	Grand total, banks and insurance companies	1,346	1,249	52,197,146	40,773,741	11,423,405	228,003	97	2,093,406	2,334,410	241,004
	Merchandising companies:											
99	Department stores	26	23	9,278,960	7,414,040	1,864,920	32,721	3	85,584	102,501	16,917
100	Wholesale jobbers	340	287	46,689,834	32,384,650	14,298,184	278,860	53	2,952,978	3,366,114	413,136
101	Real estate	432	233	5,417,291	3,100,263	2,316,958	42,267	199	2,196,786	3,017,247	820,461
102	Amusement companies	68	40	1,118,861	958,691	160,170	3,119	28	552,032	638,876	86,844
103	Hotels and restaurants	101	37	4,665,274	4,170,275	494,999	9,629	64	972,852	1,246,868	274,016
	Total, merchandising companies	967	620	67,163,150	48,027,919	19,135,231	366,596	347	6,760,232	8,371,606	1,611,374
104	All other corporations of every description not elsewhere provided for	3,049	2,102	89,316,072	57,706,296	31,609,776	603,489	947	9,922,748	13,790,391	3,867,643
105	Corporations—inactive	1,100	.....	.....	.....	.....	.....	1,100	215	41,107	40,892
	Total, miscellaneous companies	4,149	2,102	89,316,072	57,706,296	31,609,776	603,489	2,047	9,922,963	13,831,498	3,908,535
	Grand total for the State of Minnesota	9,276	5,916	746,083,812	540,398,483	205,685,329	4,073,243	3,360	52,271,961	64,481,856	12,209,895

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MISSISSIPPI.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Agriculture and animal husbandry:										
1	Farming	24	12	$787,735	$528,574	$259,161	$4,777	12	$176,973	$305,451	$128,478
2	Florists and fruit growers	3	1	27,891	23,382	4,509	98	2	1,057	6,412	5,355
3	Stock raising	4	1	1,399	1,361	38	1	3	7,630	15,723	8,093
4	Forest and lumber, not provided for elsewhere	8	2	38,671	29,657	9,014	181	6	403,958	437,667	33,709
	Total, agriculture and animal husbandry	39	16	855,696	582,974	272,722	5,057	23	589,618	765,253	175,635
	Extraction of minerals:										
5	Coal mines	1						1	1,718	2,204	486
6	Copper mines										
7	Gold and silver and precious metals										
8	Iron mines										
9	Lead and zinc mines										
10	Quarries										
11	Oil, gas, and salt wells	2	2	26,437	22,120	4,317	46				
12	All other	3	2	24,810	20,665	4,145	83	1	18,279	19,736	1,457
	Total, extraction of minerals	6	4	51,247	42,785	8,462	129	2	19,997	21,940	1,943
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	9	3	33,120	26,215	6,905	138	6	24,457	27,467	3,010
14	Canning and preserving (fish and oysters, fruits and vegetables)	12	5	369,202	362,143	7,059	141	7	180,915	240,178	59,263
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products										
17	Bread and bakery products										
18	Coffee and spices	2						2	13,450	15,570	2,120
19	Flour mills and grist mills	2	2	101,634	78,576	23,058	423				
20	Sugar refining (not including beet sugar) and molasses	2	2	6,609	5,479	1,130	23				

21	Beet sugar										
22	Confectionery and ice cream	4	4	147,567	107,793	39,774	796				
23	Food preparations, all other	1						1	18,008	20,495	2,487
	Total, food and kindred products	32	16	658,132	580,206	77,926	1,521	16	236,830	303,710	66,880
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine	1	1	43,394	34,292	9,102	182				
26	Cotton goods	13	10	2,861,027	2,428,639	432,388	7,299	3	15,821	39,038	23,217
27	Hats and caps										
28	Hosiery and knit goods										
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing	1	1	132,830	122,679	10,151	203				
32	Women's clothing										
33	Men's and women's other furnishings										
34	All other	2	2	119,010	96,261	22,749	455				
	Total, textiles and their products	17	14	3,156,261	2,681,871	474,390	8,139	3	15,821	39,038	23,217
	Iron and steel products—										
35	Blast furnaces, steel works, and rolling mills										
36	Foundry and machine shops	14	9	429,547	352,714	76,833	1,373	5	51,001	57,221	6,220
	Total, iron and steel products	14	9	429,547	352,714	76,833	1,373	5	51,001	57,221	6,220
	Lumber and its manufactures—										
37	Sawmills and planing mills	88	65	14,560,539	11,892,667	2,667,872	53,164	23	3,503,638	3,696,215	192,577
38	Furniture and fixtures	2	1	19,728	9,354	10,374	207	1	19,151	51,997	32,816
39	All other woodworking establishments	14	11	705,796	612,114	93,682	1,809	3	158,042	166,370	8,328
	Total, lumber and its manufactures	104	77	15,286,063	12,514,135	2,771,928	55,180	27	3,680,831	3,914,582	233,751
	Leather and finished products—										
40	Leather, tanned, curried, and finished										
41	Boots and shoes										
42	All other										
	Total, leather and finished products										
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper	1	1	677,534	171,264	506,270	10,125				
45	Printing and publishing	16	9	205,573	181,785	23,788	455	7	150,460	167,332	16,872
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)										
	Total, paper and printing	17	10	883,107	353,049	530,058	10,580	7	150,460	167,332	16,872

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MISSISSIPPI—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Liquors and beverages—										
47	Distilled										
48	Malted										
49	All other	20	16	$385,556	$259,513	$126,043	$2,522	4	$29,026	$31,139	$2,113
	Total, liquors and beverages	20	16	385,556	259,513	126,043	2,522	4	29,026	31,139	2,113
	Chemicals and allied products—										
50	Chemicals	2	2	42,940	36,847	6,093	122				
51	Fertilizers	8	7	876,452	595,473	280,979	4,597	1	6,054	18,265	12,211
52	Gas, illuminating and heating	1	1	20,112	12,839	7,273	145				
53	Oils, and oil products	37	22	1,748,699	1,573,529	175,170	3,516	15	978,594	1,086,444	107,850
54	Paints and varnishes										
55	Patent medicines										
56	Petroleum, refined										
57	Soap										
58	All other	16	12	838,002	674,150	163,852	3,278	4	131,425	147,564	16,139
	Total, chemicals and allied products	64	44	3,526,205	2,892,838	633,367	11,658	20	1,116,073	1,252,273	136,200
	Stone, clay, and glass products—										
	Stone—										
59	Cement	1						1	5,839	6,149	310
60	Marble and stonework	2	2	4,579	2,580	1,999	40				
	Clay—										
61	Brick and tile	5	3	50,143	40,872	9,271	185	2	31,046	31,657	611
62	Pottery, terra cotta, fire clay, etc	1	1	32,111	19,882	12,229	245				
63	All other										
64	Glass and glass products										
	Total, stone, clay, and glass products	9	6	86,833	63,334	23,499	470	3	36,885	37,806	921

	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures										
67	Automobiles, motorcycles, and bicycles										
68	Carriages and wagons	3	3	174,795	90,232	84,563	1,690				
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metal products other than iron and steel	3	3	174,795	90,232	84,563	1,690				
	Miscellaneous industries—										
71	Tobacco										
72	Agricultural implements	3	1	257,762	234,891	13,871	207	2	23,920	27,900	3,880
73	Electrical machinery										
74	Musical instruments, pianos, organs, etc										
75	Rubber goods										
76	Fur goods										
77	Shipbuilding										
78	Building construction	5	5	162,594	153,530	9,064	182				
79	Construction: contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	7	1	37,184	34,824	2,360	47	6	246,457	267,604	21,147
80	Engineering	1						1	3,765	4,191	426
81	All other	29	22	591,034	517,402	73,632	1,476	7	193,691	204,911	11,220
	Total, miscellaneous industries	45	29	1,048,574	949,647	98,927	1,912	16	467,833	504,606	36,773
	Grand total, manufacturing and mechanical industries	325	224	25,635,073	20,737,539	4,897,534	95,045	101	5,784,760	6,307,707	522,947
	Public utilities:										
82	Electric and gas lighting and power companies	21	11	355,038	320,563	34,535	691	10	706,034	807,251	101,217
83	Railroads, steam	11	6	3,272,906	2,647,248	625,658	12,511	5	262,047	327,758	65,711
84	Railways, electric, city and suburban	6	3	347,020	333,402	13,618	273	3	184,374	201,785	17,411
85	Steamship transportation companies	2	1	38,530	38,361	169	2	1	37,619	46,753	9,134
86	Waterworks	6	5	5,671	3,188	2,483	48	1	29,190	31,557	2,367
87	Express companies										
88	Telephone, telegraph, and radio companies	18	11	47,800	44,033	3,767	76	7	49,399	62,385	12,986
89	All other	26	20	342,798	251,729	91,069	1,418	6	4,277	4,714	437
	Total, public utilities	90	57	4,409,823	3,638,524	771,599	15,019	33	1,272,940	1,482,203	209,263
	Banks and insurance companies:										
	Banks—										
90	National banks	34	34	1,623,739	1,078,799	544,940	10,900				
91	Savings banks and State banks	236	222	3,694,746	2,220,709	1,474,037	29,197	14	174,084	213,680	39,596
92	Trust companies	6	6	350,400	223,081	127,319	2,546				
	Total, banks	276	262	5,668,885	3,522,589	2,146,296	42,643	14	174,084	213,680	39,596

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MISSISSIPPI—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Banks and insurance companies—Continued.										
	Insurance companies—										
93	Life	4	2	$323,265	$309,691	$13,574	$271	2	$114,443	$153,343	$38,900
94	Fire and marine (stock)	2	1	17,560	3,338	14,222	284	1	41,523	41,832	309
95	Fire and marine (mutual)										
96	Casualty	14	11	35,916	25,857	10,059	202	3	3,464	4,342	878
97	Fidelity and surety										
98	All other										
	Total, insurance companies	20	14	376,741	338,886	37,855	757	6	159,430	199,517	40,087
	Grand total, banks and insurance companies	296	276	6,045,626	3,861,475	2,184,151	43,400	20	333,514	413,197	79,683
	Merchandising companies:										
99	Department stores	11	8	350,306	274,129	76,177	1,524	3	62,556	73 258	10,702
100	Wholesale jobbers	63	56	2,323,749	1,564,825	758,924	14,758	7	202,301	225,275	22,974
101	Real estate	46	19	72,895	42,478	30,417	609	27	107,005	309,740	202,735
102	Amusement companies	15	7	103,817	87,222	16,595	333	8	62,271	61,045	1,774
103	Hotels and restaurants	13	6	290,919	248,185	42,734	851	7	119,430	126,918	7,488
	Total, merchandising companies	148	96	3,141,686	2,216,839	924,847	18,078	52	553,563	799,236	245,673
104	All other corporations of every description not elsewhere provided for	656	475	8,216,561	5,892,720	2,323,841	45,652	181	2,464,232	2,939,052	474,820
105	Corporations—inactive	93						93		5,035	5,035
	Total, miscellaneous companies	749	475	8,216,561	5,892,720	2,323,841	45,652	274	2,464,232	2,944,087	479,855
	Grand total for the State of Mississippi	1,653	1,148	48,355,712	36,972,856	11,382,856	222,380	505	11,018,624	12,733,623	1,714,999

MISSOURI.

	Agriculture and animal husbandry:										
1	Farming	55	28	$488,896	$367,684	$121,212	$2,426	27	$181,554	$274,391	$92,837
2	Florists and fruit growers	62	29	1,435,082	1,228,836	206,246	3,960	33	551,328	685,173	133,845
3	Stock raising	14	9	917,298	395,226	522,072	8,600	5	50,242	66,296	16,054
4	Forest and lumber not provided for elsewhere	38	22	4,452,731	3,465,273	987,458	19,742	16	478,968	627,528	148,560
	Total, agriculture and animal husbandry	169	88	7,294,007	5,457,019	1,836,988	34,728	81	1,262,092	1,653,388	391,296
	Extraction of minerals:										
5	Coal mines	97	67	17,753,703	15,451,653	2,302,050	46,024	30	2,899,445	3,101,926	202,481
6	Copper mines	9	2	17,479	12,832	4,647	93	7	5,451	62,536	57,085
7	Gold and silver and precious metals	16	5	1,490,968	1,129,743	361,225	7,225	11	22,739	55,869	33,130
8	Iron mines	1						1	3,099	10,501	7,402
9	Lead and zinc mines	163	77	21,016,915	16,506,330	4,510,585	88,914	86	2,644,704	3,296,233	651,529
10	Quarries	28	13	717,923	638,168	79,755	1,427	15	272,954	348,886	75,932
11	Oil, gas, and salt wells	37	13	1,410,056	235,815	1,174,241	23,485	24	1,658,846	2,116,041	457,095
12	All other	173	75	10,258,022	6,945,375	3,312,647	65,640	98	1,789,270	2,418,613	629,343
	Total, extraction of minerals	524	252	52,665,066	40,919,916	11,745,150	232,808	272	9,296,608	11,410,605	2,113,997
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	44	30	3,805,443	3,538,398	267,045	5,338	14	349,360	374,502	25,142
14	Canning, and preserving (fish and oysters, fruits and vegetables)	28	11	764,339	513,060	251,279	5,026	17	59,691	67,909	8,218
15	Oleomargarine	2	1	175,873	138,981	36,892	738	1	40,324	45,142	4,818
16	Slaughtering and meat packing, and meat products	16	14	4,939,252	3,413,432	1,525,820	30,373	2	7,377	15,235	7,858
17	Bread and bakery products	34	23	9,756,725	8,699,380	1,057,345	21,004	11	271,321	313,629	42,308
18	Coffee and spices	10	10	1,416,195	1,133,340	282,855	5,435				
19	Flour mills and gristmills	133	113	16,446,316	11,683,620	4,762,696	90,349	20	417,350	511,581	94,231
20	Sugar refining (not including beet sugar) and molasses	17	17	4,228,033	3,350,305	877,728	17,554				
21	Beet sugar										
22	Confectionery and ice cream	7						7	120,305	131,534	11,229
23	Food preparations, all other	34	28	1,478,225	1,168,605	309,620	5,909	6	46,730	53,555	6,825
	Total, food and kindred products	325	247	43,010,401	33,639,121	9,371,280	181,726	78	1,312,458	1,513,087	200,629
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods	8	6	9,464,709	5,147,432	4,317,277	86,306	2	4,147	6,482	2,335
27	Hats and caps	18	12	1,613,391	1,236,745	376,646	7,315	6	114,632	119,798	5,166
28	Hosiery and knit goods	1	1	36,370	30,908	5,462	109				
29	Silk and silk goods										
30	Woolen and worsted goods	2	2	77,507	58,555	18,952	379				
31	Men's clothing	35	30	3,770,734	2,890,947	879,787	16,815	5	61,444	134,372	72,928
32	Women's clothing	43	36	2,371,770	1,909,212	462,558	9,228	7	501,008	693,115	192,107
33	Men's and women's other furnishings	28	22	2,476,863	1,890,672	586,191	11,724	6	100,011	127,417	27,406
34	All other	28	20	3,737,084	1,698,573	2,038,511	40,205	8	99,499	107,768	8,269
	Total, textiles and their products	163	129	23,548,428	14,863,044	8,685,384	172,081	34	880,741	1,188,952	308,211

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MISSOURI—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	38	28	$6,920,486	$3,723,481	$3,197,005	$62,343	10	$354,756	$385,692	$30,936
36	Foundry and machine shops	368	281	54,730,203	41,094,573	13,635,630	258,561	87	2,936,506	3,837,964	901,458
	Total, iron and steel products	406	309	61,650,689	44,818,054	16,832,635	320,904	97	3,291,262	4,223,656	932,394
	Lumber and its manufactures—										
37	Sawmills and planing mills	25	.....	.....	.....	.....	.....	25	1,871,510	2,010,546	139,036
38	Furniture and fixtures	56	37	3,551,569	2,726,917	824,652	16,396	19	473,774	520,716	46,942
39	All other woodworking establishments	104	79	8,379,890	6,661,353	1,718,537	33,791	25	597,583	814,532	216,949
	Total, lumber and its manufactures	185	116	11,931,459	9,388,270	2,543,189	50,187	69	2,942,867	3,345,794	402,927
	Leather and finished products—										
40	Leather, tanned, curried, and finished	19	15	1,354,179	826,072	528,107	10,562	4	291,843	310,928	19,085
41	Boots and shoes	22	20	27,618,913	20,251,893	7,367,020	145,475	2	100,892	103,769	2,877
42	All other	26	22	2,823,005	1,612,977	1,210,028	23,514	4	96,406	101,260	4,854
	Total, leather and finished products	67	57	31,796,097	22,690,942	9,105,155	179,551	10	489,141	515,957	26,816
	Paper and printing—										
43	Paper and wood pulp	4	4	195,646	130,870	64,776	1,296	.....	.....	.....	.....
44	Manufactures of paper	43	35	5,990,766	3,570,523	2,429,243	48,052	8	207,800	231,129	23,329
45	Printing and publishing	281	200	17,872,332	15,302,130	2,570,202	49,224	81	4,221,178	4,699,730	478,552
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	42	37	1,930,139	1,647,222	282,917	5,659	5	128,062	133,477	5,415
	Total, paper and printing	370	276	25,997,883	20,650,745	5,347,138	104,231	94	4,557,040	5,064,336	507,296

	Liquors and beverages—										
47	Distilled	9						9	119,760	184,341	64,581
48	Malted	34	25	27,747,160	23,845,721	3,901,439	76,020	9	2,497,500	2,772,382	274,882
49	All other	33	22	640,145	515,041	125,104	2,502	11	164,379	189,682	25,303
	Total, liquors and beverages	76	47	28,387,305	24,360,762	4,026,543	78,522	29	2,781,639	3,146,405	364,766
	Chemicals and allied products—										
50	Chemicals	53	35	8,440,482	4,153,368	4,287,114	85,711	18	104,629	131,314	26,685
51	Fertilizers	4	3	156,944	112,348	44,596	893	1		17,432	17,432
52	Gas, illuminating and heating	7	3	70,384	50,263	20,121	401	4	54,548	63,908	9,360
53	Oils, and oil products	10	10	3,458,581	1,309,031	2,149,550	42,991				
54	Paints and varnishes	25	20	1,542,207	1,225,678	316,529	6,239	5	386,475	407,029	20,554
55	Patent medicines	49	35	3,815,417	2,459,612	1,355,805	27,116	14	106,621	125,529	18,908
56	Petroleum, refined	4	3	613,432	181,196	432,236	8,644	1	66,416	75,971	9,555
57	Soap	5	5	1,166,202	753,888	412,314	8,246				
58	All other	73	47	3,242,001	2,362,292	879,709	17,512	26	316,775	358,612	41,837
	Total, chemicals and allied products	230	161	22,505,650	12,607,676	9,897,974	197,753	69	1,035,464	1,179,795	144,331
	Stone, clay, and glass products—										
	Stone—										
59	Cement	22	21	3,889,738	3,130,675	759,063	15,163	1	137,469	139,653	2,184
60	Marble and stone work	45	24	834,626	743,249	91,377	1,828	21	431,540	502,246	70,706
	Clay—										
61	Brick and tile	52	27	5,090,246	4,637,111	453,135	9,063	25	471,754	531,059	59,305
62	Pottery, terra cotta, fire clay, etc	10	9	1,486,934	1,103,989	382,945	7,659	1	4,264	5,151	887
63	All other	6	3	600,997	493,795	107,202	2,144	3	33,161	36,805	3,644
64	Glass and glass products	17	14	1,105,739	833,622	272,117	5,384	3	24,063	35,325	11,262
	Total, stone, clay, and glass products	152	98	13,008,280	10,942,441	2,065,839	41,241	54	1,102,251	1,250,239	147,988
	Metals and metal products other than iron and steel—										
65	Smelters	16	10	13,649,137	9,651,339	3,997,798	76,548	6	222,443	254,233	31,790
66	Manufactures	71	50	6,636,793	3,889,914	2,746,879	54,133	21	2,648,818	2,691,274	42,456
67	Automobiles, motorcycles, and bicycles	39	20	2,944,375	2,442,198	502,177	9,973	19	204,576	524,632	320,056
68	Carriages and wagons	29	19	1,493,718	1,113,566	380,152	7,577	10	228,464	258,911	30,447
69	Cars (steam railroad, street cars, etc.)	9	9	34,835,747	25,313,363	9,522,384	189,202				
70	All other										
	Total, metals and metal products other than iron and steel	164	108	59,559,770	42,410,380	17,149,390	337,433	56	3,304,301	3,729,050	424,749
	Miscellaneous industries—										
71	Tobacco	23	11	23,949,783	17,575,073	6,374,710	127,389	12	450,596	477,866	27,270
72	Agricultural implements	8	5	318,070	297,156	20,914	419	3	14,321	19,730	5,409
73	Electrical machinery	41	25	8,093,255	5,528,105	2,565,150	49,937	16	113,445	155,777	42,332
74	Musical instruments, pianos, organs, etc	10	10	313,712	218,758	94,954	1,900				
75	Rubber goods	22	14	410,387	310,587	99,800	1,945	8	27,827	37,916	10,089
76	Fur goods	8	6	215,503	141,051	74,452	1,490	2	9,810	12,536	2,726
77	Shipbuilding										
78	Building construction	93	58	1,409,888	1,172,404	237,484	4,704	35	653,839	732,499	78,660

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MISSOURI—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Miscellaneous industries—Continued.										
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	141	68	$2,937,057	$2,535,480	$401,577	$7,369	73	$3,933,292	$4,375,731	$442,439
80	Engineering	29	15	599,066	498,562	100,504	1,598	14	300,628	387,249	86,621
81	All other	259	181	10,808,623	8,970,398	1,838,225	36,541	78	1,897,341	2,149,103	251,762
	Total, miscellaneous industries	634	393	49,055,344	37,247,574	11,807,770	233,292	241	7,401,099	8,348,407	947,308
	Grand total, manufacturing and mechanical industries	2,772	1,941	370,451,306	273,619,009	96,832,297	1,896,921	831	29,098,263	33,505,678	4,407,415
	Public utilities:										
82	Electric and gas lighting and power companies	129	92	21,197,090	17,097,508	4,099,582	81,951	37	777,156	872,958	95,802
83	Railroads, steam	55	27	26,349,317	22,243,202	4,106,115	75,013	28	2,815,246	3,688,816	873,570
84	Railways, electric, city and suburban	30	16	23,758,647	22,269,729	1,488,918	29,397	14	692,195	840,051	147,856
85	Steamship transportation companies	11	7	982,218	912,236	69,982	1,400	4	154,787	256,375	101,588
86	Waterworks	18	13	1,068,580	893,648	174,932	3,499	5	332,645	386,211	53,566
87	Express companies	2	2	1,918,708	1,440,429	478,279	9,565	.....	.....	.....	.....
88	Telephone, telegraph, and radio companies	275	192	24,641,708	20,199,574	4,442,134	88,827	83	352,463	410,634	58,171
89	All other	215	153	8,300,216	7,142,273	1,157,943	22,192	62	2,686,017	3,117,599	431,582
	Total, public utilities	735	502	108,216,484	92,198,599	16,017,885	311,844	233	7,810,509	9,572,644	1,762,135
	Banks and insurance companies:										
	Banks—										
90	National banks	130	123	15,331,059	11,586,512	3,744,547	74,890	7	193,322	253,700	60,378
91	Savings banks and State banks	1,327	1,268	21,794,458	14,646,565	7,147,893	142,240	59	415,169	484,835	69,666
92	Trust companies	78	66	9,280,482	6,077,272	3,203,210	63,947	12	597,556	818,815	221,259
	Total, banks	1,535	1,457	46,405,999	32,310,349	14,095,650	281,077	78	1,206,047	1,557,350	351,303

	Insurance companies—										
93	Life	16	12	11,986,097	11,193,065	793,032	15,859	4	1,429,455	1,613,041	183,586
94	Fire and marine (stock)	4	2	257,354	176,255	81,099	1,622	2	2,258,235	2,356,275	98,040
95	Fire and marine (mutual)	33	33	154,089	.....	154,089	3,082	.....	.....	.....	.....
96	Casualty	71	55	1,525,845	1,126,456	399,389	7,985	16	3,217,412	3,695,659	478,247
97	Fidelity and surety	1	1	1,694	1,386	308	6	.....	.....	.....	.....
98	All other	5	5	23,152	8,739	14,413	260	.....	.....	.....	.....
	Total, insurance companies	130	108	13,948,231	12,505,901	1,442,330	28,814	22	6,905,102	7,664,975	759,873
	Grand total, banks and insurance companies	1,665	1,565	60,354,230	44,816,250	15,537,980	309,891	100	8,111,149	9,222,325	1,111,176
	Merchandising companies:										
99	Department stores	55	51	18,518,891	14,051,333	4,467,558	82,708	4	401,495	531,402	129,907
100	Wholesale jobbers	418	352	61,606,780	40,401,135	21,205,645	404,681	66	1,375,051	1,967,785	592,734
101	Real estate	553	318	5,673,039	4,098,118	1,574,921	31,480	235	1,932,395	2,593,107	660,712
102	Amusement companies	165	88	3,326,397	2,896,085	430,312	8,606	77	1,603,525	1,865,449	261,924
103	Hotels and restaurants	131	89	11,849,577	10,616,639	1,232,938	24,086	42	2,232,386	2,336,604	104,218
	Total, merchandising companies	1,322	898	100,974,684	72,063,310	28,911,374	551,561	424	7,544,852	9,294,347	1,749,495
104	All other corporations of every description not elsewhere provided for	5,365	3,655	271,173,554	219,424,626	51,748,928	1,009,964	1,710	54,406,243	61,764,265	7,358,022
105	Corportations—inactive	1,710	.....	.....	.....	.....	.....	1,710	512	106,948	106,436
	Total, miscellaneous companies	7,075	3,655	271,173,554	219,424,626	51,748,928	1,009,964	3,420	54,406,755	61,871,213	7,464,458
	Grand total for the State of Missouri	14,262	8,901	971,129,331	748,498,729	222,630,602	4,347,717	5,361	117,530,228	136,530,200	18,999,972

MONTANA.

	Agriculture and animal husbandry:										
1	Farming	75	49	$876,364	$510,379	$365,985	$6,201	26	$221,387	$274,076	$52,689
2	Florists and fruit growers,	12	7	107,799	90,229	17,570	351	5	24,412	52,658	28,246
3	Stock raising	167	107	4,103,720	2,648,293	1,455,427	29,010	60	601,544	900,886	299,342
4	Forest and lumber not provided for elsewhere	14	8	572,100	512,657	59,443	1,189	6	452,777	477,279	24,502
	Total, agriculture and animal husbandry	268	171	5,659,983	3,761,558	1,898,425	36,751	97	1,300,120	1,704,899	404,779
	Extraction of minerals:										
5	Coal mines	19	10	401,926	378,125	23,801	460	9	440,506	487,120	46,614
6	Copper mines	27	7	1,988,564	1,620,351	368,213	7,363	20	243,409	459,310	215,901
7	Gold and silver and precious metals	30	7	1,127,702	896,321	231,381	4,626	23	777,420	951,369	173,949
8	Iron mines	1	.....	.....	.....	.....	.....	1	106	2,548	2,442
9	Lead and zinc mines	4	1	3,826,764	3,053,490	773,274	15,465	3	.....	8,000	8,000
10	Quarries	4	1	606	456	150	3	3	12,852	111,412	98,560
11	Oil, gas, and salt wells	25	4	99,676	44,314	55,362	1,104	21	72,879	201,548	128,669
12	All other	118	24	18,663,024	11,920,073	6,742,951	134,856	94	358,225	872,693	514,468
	Total, extraction of Minerals	228	54	26,108,262	17,913,130	8,195,132	163,877	174	1,905,397	3,094,000	1,188,603

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MONTANA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	29	10	$225,466	$206,859	$18,607	$373	19	$95,286	$117,635	$22,349
14	Canning and preserving (fish and oysters, fruits and vegetables)	2	1	71,832	64,349	7,483	150	1	1,366	4,466	3,100
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	4	4	238,916	156,719	82,197	1,644				
17	Bread and bakery products	4	3	186,388	156,870	29,518	591	1	9,044	10,535	1,491
18	Coffee and spices										
19	Flour mills and gristmills	27	22	1,151,471	848,609	302,862	5,041	5	41,071	49,216	8,145
20	Sugar refining (not including beet sugar) and molasses	1						1	5,869	5,892	23
21	Beet sugar										
22	Confectionery and ice cream	3	3	175,618	143,277	32,341	646				
23	Food preparations, all other	1						1		532	532
	Total, food and kindred products	71	43	2,049,691	1,576,683	473,008	8,445	28	152,636	188,276	35,640
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods										
27	Hats and caps										
28	Hosiery and knit goods										
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing	1	1	95,884	89,980	5,904	59				
32	Women's clothing	2	1	36,997	35,984	1,013	20	1	55,713	61,444	5,731
33	Men's and women's other furnishings										
34	All other	3						3	39,210	55,068	15,858
	Total, textiles and their products	6	2	132,881	125,964	6,917	79	4	94,923	116,512	21,589

	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	1	1	66,725	60,771	5,954	64				
36	Foundry and machine shops	16	14	549,360	370,199	179,161	3,584	2	31,041	34,324	3,283
	Total, iron and steel products	17	15	616,085	430,970	185,115	3,648	2	31,041	34,324	3,283
	Lumber and its manufactures—										
37	Sawmills and planing mills	15	10	2,091 124	1,706,236	384,888	7,656	5	321,918	395,808	73,890
38	Furniture and fixtures										
39	All other woodworking establishments	1	1	32,453	28,876	3,577	72				
	Total, lumber and its manufactures	16	11	2,123,577	1,735,112	388,465	7,728	5	321,918	395,808	73,890
	Leather and finished products—										
40	Leather, tanned, curried, and finished	1	1	14,000	11,165	2,835	33				
41	Boots and shoes	1	1	21,596	13,572	8,024	160				
42	All other	1	1	18,000	16,800	1,200	24				
	Total, leather and finished products	3	3	53,596	41,537	12,059	217				
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper										
45	Printing and publishing	55	33	1,909,883	1,646,324	263,559	5,086	22	412,414	448,499	36,085
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	1						1		6,380	6,380
	Total, paper and printing	56	33	1,909,883	1,646,324	263,559	5,086	23	412,414	454,879	42,465
	Liquors and beverages—										
47	Distilled	3	3	162,701	134,655	28,046	561				
48	Malted	16	14	2,608,156	2,112,030	496,126	9,900	2	23,003	26,676	3,673
49	All other	6	5	286,703	244,806	41,897	829	1	2,280	4,552	2,272
	Total, liquors and beverages	25	22	3,057,560	2,491,491	566,069	11,290	3	25,283	31,228	5,945
	Chemicals and allied products—										
50	Chemicals	1						1	3,070	4,441	1,371
51	Fertilizers										
52	Gas, illuminating and heating										
53	Oils, and oil products	2	2	189,962	119,783	70,179	1,403				
54	Paints and varnishes	1	1	110,243	92,730	17,513	350				
55	Patent medicines										
56	Petroleum, refined	3	2	69,383	41,655	27,728	494	1	2,388	2,388	
57	Soap	1	1	110,711	40,957	69,754	1,395				
58	All other	1						1	100	100	
	Total, chemicals and allied products	9	6	480,299	295,125	185,174	3,642	3	5,558	6,929	1,371

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MONTANA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Stone, clay, and glass products—										
	Stone—										
59	Cement	2	2	$41,051	$37,634	$3,417	$67				
60	Marble and stone work	5	5	118,002	97,876	20,126	396				
	Clay—										
61	Brick and tile	8	6	248,670	211,244	37,426	748	2	$7,021	$16,940	$9,919
62	Pottery, terra cotta, fire clay, etc										
63	All other	1	1	754	334	420	8				
64	Glass and glass products										
	Total, stone, clay, and glass products	16	14	408,477	347,088	61,389	1,219	2	7,021	16,940	9,919
	Metals and metal products other than iron and steel—										
65	Smelters	2	2	155,395	120,014	35,381	707				
66	Manufactures	1	1	97,334	89,549	7,785	156				
67	Automobiles, motorcycles, and bicycles										
68	Carriages and wagons	2	2	55,108	47,357	7,751	155				
69	Cars (steam railroad, street cars, etc.)										
70	All other	1						1		320	320
	Total, metals and metal products other than iron and steel	6	5	307,837	256,920	50,917	1,018	1		320	320
	Miscellaneous industries—										
71	Tobacco	2	2	34,863	29,991	4,872	98				
72	Agricultural implements	1						1	1,128	1,500	372
73	Electrical machinery	4	4	151,511	98,760	52,751	836				
74	Musical instruments, pianos, organs, etc										
75	Rubber goods	1						1	260,799	260,799	
76	Fur goods										
77	Shipbuilding										

78	Building construction	14	6	568,931	536,988	31,943	638	8	1,070,228	1,121,473	51,245
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	15	7	467,559	427,159	40,400	803	8	190,507	208,738	18,231
80	Engineering	6	3	326,823	311,975	14,848	297	3	43,141	43,363	222
81	All other	29	23	3,022,295	2,307,221	715,074	14,065	6	121,124	133,154	12,030
	Total, miscellaneous industries	72	45	4,571,982	3,712,094	859,888	16,737	27	1,686,927	1,769,027	82,100
	Grand total, manufacturing and mechanical industries	297	199	15,711,868	12,659,308	3,052,560	59,109	98	2,737,721	3,014,243	276,522
	Public utilities:										
82	Electric and gas lighting and power companies	32	18	9,061,747	4,871,231	1,190,516	83,787	14	86,899	125,354	38,455
83	Railroads, steam	3	2	2,216,260	1,687,292	528,968	10,579	1	217,946	403,263	185,317
84	Railways, electric, city and suburban	3	1	644,843	605,666	39,177	784	2	97,540	117,902	20,362
85	Steamship transportation companies	3	3	69,182	55,143	14,039	274				
86	Waterworks	19	8	775,826	481,753	294,073	5,881	11	32,943	130,892	97,949
87	Express companies										
88	Telephone, telegraph, and radio companies	71	35	186,289	143,534	42,755	831	36	30,972	36,582	5,610
89	All other	58	43	1,347,094	997,921	349,170	6,338	15	373,100	529,011	155,911
	Total, public utilities	189	110	14,301,241	8,842,543	5,458,698	108,474	79	839,400	1,343,004	503,604
	Banks and insurance companies:										
	Banks—										
90	National banks	71	70	4,071,457	2,606,299	1,465,158	29,302	1	55,321	61,707	9,386
91	Savings banks and State banks	224	199	4,285,627	2,866,897	1,418,730	28,257	25	233,293	273,203	39,910
92	Trust companies	8	7	754,270	447,835	306,435	6,128	1	4,451	10,099	5,648
	Total, banks	303	276	9,111,354	5,921,031	3,190,323	63,687	27	293,065	348,009	54,944
	Insurance companies—										
93	Life	3	2	686,116	642,336	43,780	875	1	164,923	171,507	6,584
94	Fire and marine (stock)	3	2	185,894	137,714	48,180	964	1	62,485	62,485	
95	Fire and marine (mutual)	1	1	8		8	1				
96	Casualty	35	32	175,508	132,537	42,971	855	3	153,364	157,652	4,288
97	Fidelity and surety										
98	All other	2	1	14,060	9,574	4,486	90	1	45,326	62,321	16,995
	Total, insurance companies	44	38	1,061,586	922,161	139,425	2,785	6	426,098	453,965	27,867
	Grand total, banks and insurance companies	347	314	10,172,940	6,843,192	3,329,748	66,472	33	719,163	801,974	82,811
	Merchandising companies:										
99	Department stores	10	9	1,570,693	1,145,850	424,843	8,383	1	24,642	33,364	8,722
100	Wholesale jobbers	96	87	5,418,790	3,889,345	1,529,445	30,201	9	89,122	112,114	22,992
101	Real estate	173	113	2,644,841	1,249,395	1,395,446	27,826	60	264,989	389,246	124,257
102	Amusement companies	57	30	935,317	791,802	143,515	2,864	27	314,894	335,810	20,916
103	Hotels and restaurants	35	24	1,577,658	1,364,350	213,308	4,199	11	520,912	633,868	112,926
	Total, merchandising companies	371	263	12,147,299	8,440,742	3,706,557	73,473	108	1,214,589	1,504,402	289,813

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MONTANA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
104	All other corporations of every description not elsewhere provided for	1,191	908	$23,625,483	$15,686,294	$7,939,189	$155,176	283	$1,912,976	$2,577,626	$664,650
105	Corporations—inactive	722						722	6,003	91,762	85,759
	Total, miscellaneous companies	1,913	908	23,625,483	15,686,294	7,939,189	155,176	1,005	1,918,979	2,669,388	750,409
	Grand total for the State of Montana	3,613	2,019	107,727,076	74,146,767	33,580,309	663,332	1,594	10,635,369	14,131,910	3,496,541

NEBRASKA.

	Agricultural and animal husbandry:										
1	Farming	34	23	$565,796	$389,571	$176,225	$2,976	11	$99,863	$142,454	$42,591
2	Florists and fruit growers	14	8	241,513	210,513	31,000	620	6	37,734	43,416	5,682
3	Stock raising	39	23	1,070,001	649,120	420,881	8,419	16	140,395	191,642	51,247
4	Forest and lumber not provided for elsewhere	7	5	402,400	279,038	123,362	2,468	2	1,036	21,178	20,142
	Total, agriculture and animal husbandry	94	59	2,279,710	1,528,242	751,468	14,483	35	279,028	398,690	119,662
	Extraction of minerals:										
5	Coal mines	8	5	3,198,441	2,874,056	324,385	6,488	3	4,075	8,594	4,519
6	Copper mines	2						2	376	1,672	1,296
7	Gold and silver and precious metals	6	2	83,991	80,322	3,669	74	4	516	14,504	13,988
8	Iron mines										
9	Lead and zinc mines										
10	Quarries	4	2	197,776	169,423	28,353	567	2	118,153	118,710	557
11	Oil, gas, and salt wells	6	5	21,965	6,490	15,475	315	1	32,250	33,852	1,602
12	All other	8	4	1,095,935	334,770	761,165	15,224	4	57,593	68,221	10,628
	Total, extraction of minerals	34	18	4,598,108	3,465,061	1,133,047	22,668	16	212,963	245,553	32,590

	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	33	22	1,413,817	1,243,123	170,694	3,414	11	237,708	279,845	42,137
14	Canning and preserving (fish and oysters, fruits and vegetables)	8	5	201,611	184,111	17,500	350	3	74,348	91,044	16,696
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	3	2	86,830	68,855	17,975	359	1	151,609	152,486	877
17	Bread and bakery products	10	6	1,570,919	1,288,889	282,030	4,654	4	69,278	74,975	5,697
18	Coffee and spices	1	1	20,895	13,434	7,461	149				
19	Flour mills and gristmills	54	38	2,624,155	1,911,757	712,398	12,889	16	139,121	185,086	45,965
20	Sugar refining (not including beet sugar) and molasses	1	1	75,592	61,068	14,524	290				
21	Beet sugar										
22	Confectionery and ice cream	12	8	1,153,832	985,156	168,676	3,374	4	139,301	156,845	17,544
23	Food preparations, all other	6	5	445,046	340,747	104,299	2,086	1	22,821	38,367	15,546
	Total, food and kindred products	128	88	7,592,697	6,097,140	1,495,557	27,565	40	834,186	978,648	144,462
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods										
27	Hats and caps	1	1	33,756	29,924	3,832	77				
28	Hosiery and knit goods										
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing										
32	Women's clothing	1	1	24,015	23,544	471	9				
33	Men's and women's other furnishings	2	1	2,296	2,115	181	4	1	2,559	3,276	717
34	All other	6	5	153,808	109,981	43,827	877	1	3,136	8,023	4,887
	Total, textiles and their products	10	8	213,875	165,564	48,311	967	2	5,695	11,299	5,604
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	5	4	352,419	169,126	183,293	3,666	1	15,224	20,776	5,552
36	Foundry and machine shops	37	20	802,280	682,649	119,631	2,362	17	210,709	335,490	124,781
	Total, iron and steel products	42	24	1,154,699	851,775	302,924	6,028	18	225,933	356,266	130,333
	Lumber and its manufactures—										
37	Sawmills and planing mills	17	7	253,604	207,763	45,841	916	10	312,174	344,205	32,031
38	Furniture and fixtures	4	1	28,539	22,692	5,847	117	3	122,490	138,036	15,546
39	All other woodworking establishments	10	6	689,723	564,832	124,891	2,462	4	67,018	78,449	11,431
	Total, lumber and its manufactures	31	14	971,866	795,287	176,579	3,495	17	501,682	560,690	59,008
	Leather and finished products—										
40	Leather, tanned, curried, and finished	1						1	11,248	13,931	2,683
41	Boots and shoes	2	2	275,232	196,413	78,819	1,276				
42	All other	2	2	45,522	41,106	4,416	88				
	Total, leather and finished products	5	4	320,754	237,519	83,235	1,364	1	11,248	13,931	2,683

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEBRASKA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Paper and printing—										
43	Paper and wood pulp	1	1	$75,077	$45,020	$30,057	$601				
44	Manufactures of paper	5	5	501,463	337,244	164,219	3,285				
45	Printing and publishing	76	54	4,101,432	3,655,282	446,150	8,684	22	$288,615	$318,317	$29,702
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	4	4	3,276,676	2,509,055	767,621	15,352				
	Total, paper and printing	86	64	7,954,648	6,546,601	1,408,047	27,922	22	288,615	318,317	29,702
	Liquors and beverages—										
47	Distilled										
48	Malted	14	10	2,838,210	2,321,707	516,503	9,418	4	414,967	524,315	109,348
49	All other	5	3	14,044	13,142	902	18	2	59,405	59,639	234
	Total, liquors and beverages	19	13	2,852,254	2,334,849	517,405	9,436	6	474,372	583,954	109,582
	Chemicals and allied products—										
50	Chemicals	4	3	112,815	101,248	11,567	231	1	3,076	6,003	2,927
51	Fertilizers										
52	Gas, illuminating and heating	8	3	1,005,088	787,246	217,842	4,357	5	76,876	85,306	8,430
53	Oils, and oil products	1	1	181,319	179,065	2,254	45				
54	Paints and varnishes	2	1	41,500	38,438	3,062	61	1	735	1,188	453
55	Patent medicines	13	5	47,611	35,015	12,596	251	8	37,289	47,052	9,763
56	Petroleum, refined	1						1		114	114
57	Soap										
58	All other	14	9	564,284	495,930	68,354	1,256	5	29,647	39,826	10,179
	Total, chemicals and allied products	43	22	1,952,617	1,636,942	315,675	6,201	21	147,623	179,489	31,866

	Stone, clay, and glass products—										
	Stone—										
59	Cement	7	3	567,787	553,969	13,818	277	4	59,456	81,540	22,084
60	Marble and stone work	13	8	194,493	170,282	24,211	482	5	46,450	66,884	20,434
	Clay—										
61	Brick and tile	11	4	155,103	109,081	46,022	921	7	251,025	264,507	13,482
62	Pottery, terra cotta, fire clay, etc	3	2	52,701	50,421	2,280	46	1	8,366	10,849	2,483
63	All other										
64	Glass and glass products										
	Total, stone, clay, and glass products	34	17	970,084	883,753	86,331	1,726	17	365,297	423,780	58,483
	Metals and metal products other than iron and steel—										
65	Smelters	1	1	24,621	15,311	9,310	186				
66	Manufactures	11	9	213,259	158,207	55,052	1,100	2	7,675	10,370	2,695
67	Automobiles, motorcycles, and bicycles	7	6	709,969	500,547	209,422	3,988	1	19	29	10
68	Carriages and wagons	2	2	23,176	22,128	1,048	21				
69	Cars (steam railroad, street cars, etc.)										
70	All other	3	3	31,122	23,664	7,458	149				
	Total, metals and metal products other than iron and steel	24	21	1,002,147	719,857	282,290	5,444	3	7,694	10,399	2,705
	Miscellaneous industries—										
71	Tobacco	5	2	41,096	35,598	5,498	110	3	45,785	49,786	4,001
72	Agricultural implements	6	3	128,685	121,188	7,497	150	3	16,329	21,799	5,470
73	Electrical machinery	4	4	57,548	50,271	7,277	147				
74	Musical instruments, pianos, organs, etc	2	2	93,516	81,247	12,269	245				
75	Rubber goods										
76	Fur goods										
77	Shipbuilding										
78	Building construction	16	10	599,016	475,655	123,361	2,467	6	126,260	142,081	15,821
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	28	16	2,166,702	2,070,470	96,232	1,924	12	470,352	522,982	52,630
80	Engineering	6	3	124,518	88,131	36,387	728	3	67,296	92,310	25,014
81	All other	49	36	2,414,152	2,079,393	334,759	6,642	13	150,270	188,250	37,980
	Total, miscellaneous industries	116	76	5,625,233	5,001,953	623,280	12,413	40	876,292	1,017,208	140,916
	Grand total, manufacturing and mechanical industries	538	351	30,610,874	25,271,240	5,339,634	102,561	187	3,738,637	4,453,981	715,344
	Public utilities:										
82	Electric and gas lighting and power companies	66	53	3,379,934	2,693,457	686,477	13,678	13	153,931	202,548	48,617
83	Railroads, steam	1	1	77,579	36,090	41,489	830				
84	Railways, electric, city and suburban	8	6	4,177,409	3,526,207	651,202	13,024	2	39,775	48,539	8,764
85	Steamship transportation companies										
86	Waterworks	8	8	270,802	118,220	152,582	3,053				
87	Express companies	1	1	72,076	68,216	3,860	77				
88	Telephone, telegraph, and radio companies	275	221	15,923,499	13,592,441	2,331,058	46,592	54	241,043	274,289	33,246
89	All other	60	48	1,356,798	1,155,585	201,213	3,987	12	59,120	68,183	9,063
	Total, public utilities	419	338	25,258,097	21,190,216	4,067,881	81,241	81	493,869	593,559	99,690

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEBRASKA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Banks and insurance companies:										
	Banks—										
90	National banks	200	194	$8,330,872	$5,696,642	$2,634,230	$52,657	6	$35,731	$93,137	$57,406
91	Savings banks and State banks	841	799	11,292,829	7,538,084	3,754,745	75,025	42	408,144	451,265	43,121
92	Trust companies	16	15	445,750	277,395	168,355	3,369	1	3,186	3,245	59
	Total, banks	1,057	1,008	20,069,451	13,512,121	6,557,330	131,051	49	447,061	547,647	100,586
	Insurance companies—										
93	Life	15	11	5,399,948	4,666,247	733,701	14,675	4	1,376,633	1,517,945	141,312
94	Fire and marine (stock)	2	1	7,927	166	7,761	155	1	38,890	50,618	11,728
95	Fire and marine (mutual)	24	24	15,312		15,312	308				
96	Casualty	34	30	813,853	681,090	132,763	2,941	4	154,295	171,577	17,282
97	Fidelity and surety	2	1	364,351	340,854	23,497	470	1	755	779	24
98	All other										
	Total, insurance companies	77	67	6,601,391	5,688,357	913,034	18,549	10	1,570,573	1,740,919	170,346
	Grand total, banks and insurance companies	1,134	1,075	26,670,842	19,200,478	7,470,364	149,600	59	2,017,634	2,288,566	270,932
	Merchandising companies:										
99	Department stores	10	10	1,713,072	1,425,429	287,643	5,754				
100	Wholesale jobbers	134	113	15,145,930	10,283,154	4,862,776	95,248	21	533,239	645,300	112,061
101	Real estate	87	64	1,728,943	979,460	749,483	15,169	23	185,501	265,841	80,340
102	Amusement companies	60	35	722,246	658,165	64,081	1,349	25	367,903	390,066	22,163
103	Hotels and restaurants	29	25	1,898,697	1,714,325	184,372	3,685	4	84,439	87,206	2,767
	Total, merchandising companies	320	247	21,208,888	15,060,533	6,148,355	121,205	73	1,171,082	1,388,413	217,331

104	All other corporations of every description not elsewhere provided for	1,584	1,241	34,186,324	23,354,219	10,832,105	209,732	343	2,228,384	2,949,641	721,257
105	Corporations—inactive	438						438	1,659	11,706	10,047
	Total, miscellaneous companies	2,022	1,241	34,186,324	23,354,219	10,832,105	209,732	781	2,230,043	2,961,347	731,304
	Grand total for the State of Nebraska	4,561	3,329	144,812,843	109,069,989	35,742,854	701,490	1,232	10,143,256	12,330,109	2,186,853

NEVADA.

	Agriculture and animal husbandry:										
1	Farming	14	6	$374,146	$290,958	$83,188	$1,664	8	$108,268	$147,039	$38,771
2	Florists and fruit growers	2	1	1,001	733	268	5	1	7,654	8,104	450
3	Stock raising	35	26	2,007,035	1,472,760	534,335	10,687	9	105,965	134,115	28,150
4	Forest and lumber not provided for elsewhere										
	Total, agriculture and animal husbandry	51	33	2,382,242	1,764,451	617,791	12,356	18	221,887	289,258	67,371
	Extraction of minerals:										
5	Coal mines	1						1	887	1,663	776
6	Copper mines	13	4	300,950	222,885	78,065	1,562	9	24,061	37,255	13,194
7	Gold and silver and precious metals	82	5	107,999	88,748	19,251	385	77	3,606,761	4,148,547	541,786
8	Iron mines	1						1		600	600
9	Lead and zinc mines										
10	Quarries										
11	Oil, gas, and salt wells	2						2	23,327	25,015	1,688
12	All other	102	24	1,594,659	950,960	643,699	12,874	78	1,575,743	2,461,938	886,195
	Total, extraction of minerals	201	33	2,003,608	1,262,593	741,015	14,821	168	5,230,779	6,675,018	1,444,239
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	4	1	11,472	11,452	20	1	3	208,373	210,335	1,962
14	Canning and preserving (fish and oysters, fruits and vegetables)										
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	3	2	252,196	200,026	52,170	859	1	233,736	241,474	7,738
17	Bread and bakery products	1	1	11,351	11,047	304	6				
18	Coffee and spices										
19	Flour mills and gristmills	3	2	172,213	146,885	25,328	506	1	9,961	10,822	861
20	Sugar refining (not including beet sugar) and molasses										
21	Beet sugar										
22	Confectionery and ice cream										
23	Food preparations, all other										
	Total, food and kindred products	11	6	447,232	369,410	77,822	1,372	5	452,070	462,631	10,561

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEVADA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods										
27	Hats and caps										
28	Hosiery and knit goods										
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing										
32	Women's clothing										
33	Men's and women's other furnishings										
34	All other										
	Total, textiles and their products										
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	1						1	$793	$1,060	$267
36	Foundry and machine shop	1						1	14,069	61,218	47,149
	Total, iron and steel products	2						2	14,862	62,278	47,416
	Lumber and its manufactures—										
37	Sawmills and planing mills	2	2	$515,237	$478,366	$36,871	$738				
38	Furniture and fixtures										
39	All other woodworking establishments										
	Total, lumber and its manufactures	2	2	515,237	478,366	36,871	738				

	Leather and finished products—										
40	Leather, tanned, curried, and finished										
41	Boots and shoes										
42	All other	2	1	6,509	6,000	509	10	1	1,818	2,798	980
	Total, leather and finished products	2	1	6,509	6,000	509	10	1	1,818	2,798	980
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper	1	1	8,200	7,943	257	5				
45	Printing and publishing	12	9	270,469	233,964	36,505	730	3	24,276	29,170	4,894
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)										
	Total, paper and printing	13	10	278,669	241,907	36,762	735	3	24,276	29,170	4,894
	Liquors and beverages—										
47	Distilled	1						1	122,320	129,943	7,623
48	Malted	1						1	270	5,459	5,189
49	All other	2	1	4,384	3,151	1,233	25	1	1,125	1,125	
	Total, liquors and beverages	4	1	4,384	3,151	1,233	25	3	123,715	136,527	12,812
	Chemicals and allied products—										
50	Chemicals	1						1	132,073	134,866	2,793
51	Fertilizers										
52	Gas, illuminating and heating	2	1	5,307	4,971	336	7	1	7,239	11,212	3,973
53	Oils, and oil products										
54	Paints and varnishes										
55	Patent medicines										
56	Petroleum, refined										
57	Soap	1						1	15,516	16,085	569
58	All other										
	Total, chemicals and allied products	4	1	5,307	4,971	336	7	3	154,828	162,163	7,335
	Stone, clay, and glass products—										
	Stone—										
59	Cement										
60	Marble and stone work	1	1	8,502	8,497	5	1				
	Clay—										
61	Brick and tile	1	1	22,851	11,375	11,476	230				
62	Pottery, terra cotta, fire clay, etc										
63	All other										
64	Glass and glass products										
	Total, stone, clay, and glass products	2	2	31,353	19,872	11,481	231				

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEVADA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures	2	1	$4,555	$4,100	$455	$9	1		$2,213	$2,213
67	Automobiles, motorcycles, and bicycles										
68	Carriages and wagons										
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metal products other than iron and steel	2	1	4,555	4,100	455	9	1		2,213	2,213
	Miscellaneous industries—										
71	Tobacco										
72	Agricultural implements										
73	Electrical machinery	2	1	10,565	10,210	355	7	1	$781	$4,917	$4,136
74	Musical instruments, pianos, organs, etc										
75	Rubber goods										
76	Fur goods										
77	Shipbuilding										
78	Building construction	2	1	13,097	7,329	5,768	115	1	10,740	10,740	
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	1						1	5,568	10,172	4,604
80	Engineering	1	1	2,273	1,364	909	18				
81	All other	7	6	207,934	176,004	31,930	638	1	1,620	2,007	387
	Total, miscellaneous industries	13	9	233,869	194,907	38,962	778	4	18,709	27,836	9,127
	Grand total, manufacturing and mechanical industries	55	33	1,527,115	1,322,684	204,431	3,905	22	790,278	885,616	95,338

	Public utilities:										
82	Electric and gas lighting and power companies	8	7	824,282	615,557	208,725	4,119	1	910	910	
83	Railroads, steam	9	4	1,220,035	939,515	280,520	5,610	5	459,696	505,966	55,270
84	Railways, electric, city and suburban	1						1	4,183	4,207	24
85	Steamship transportation companies										
86	Waterworks	8	4	178,237	151,523	26,714	534	4	5,423	9,392	3,969
87	Express companies	1	1	17,311	17,158	153	3				
88	Telephone, telegraph, and radio companies	12	7	90,781	77,374	13,407	268	5	111,578	115,985	4,407
89	All other	8	4	66,847	59,758	7,089	142	4	23,931	46,662	22,731
	Total, public utilities	47	27	2,397,493	1,860,885	536,608	10,676	20	596,721	683,122	86,401
	Banks and insurance companies:										
	Banks—										
90	National banks	9	9	546,695	370,434	176,261	3,525				
91	Savings banks and State banks	16	16	579,372	409,074	170,298	3,406				
92	Trust companies	5	3	63,279	44,658	18,621	373	2	584	584	
	Total, banks	30	28	1,189,346	824,166	365,180	7,304	2	584	584	
	Insurance companies—										
93	Life										
94	Fire and marine (stock)	1	1	33,048	30,796	2,252	45				
95	Fire and marine (mutual)										
96	Casualty	5	4	9,534	6,657	2,877	57	1	12,560	16,609	4,049
97	Fidelity and surety										
98	All other										
	Total, insurance companies	6	5	42,582	37,453	5,129	102	1	12,560	16,609	4,049
	Grand total, banks and insurance companies	36	33	1,231,928	861,619	370,309	7,406	3	13,144	17,193	4,049
	Merchandising companies:										
99	Department stores	1						1	4,931	4,944	13
100	Wholesale jobbers	7	6	140,510	103,247	37,263	744	1	21,750	22,062	312
101	Real estate	16	6	109,911	90,164	19,747	396	10	24,944	40,063	15,119
102	Amusement companies	6	3	94,494	84,161	10,333	207	3	1,440	78,779	77,339
103	Hotels and restaurants	16	9	326,145	299,781	26,364	526	7	118,205	135,510	17,305
	Total, merchandising companies	46	24	671,060	577,353	93,707	1,873	22	171,270	281,358	110,088
104	All other corporations of every description not elsewhere provided for	214	135	3,879,437	2,664,986	1,214,451	24,111	79	554,808	816,877	262,069
105	Corporations, inactive	289						289	875	23,378	22,503
	Total, miscellaneous companies	503	135	3,879,437	2,664,986	1,214,451	24,111	368	555,683	840,255	284,572
	Grand total for the State of Nevada	939	318	14,092,883	10,314,571	3,778,312	75,148	621	7,579,762	9,671,820	2,092,058

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEW HAMPSHIRE.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Agriculture and animal husbandry:										
1	Farming	3	2	$1,566	$1,134	$432	$9	1	$894	$1,898	$1,004
2	Florists and fruit growers	1	1	10,184	10,104	80	2				
3	Stock raising	3	2	3,279	1,980	1,299	26	1	7,116	7,269	153
4	Forest and lumber not provided for elsewhere	10	5	94,581	77,649	16,932	339	5	90,263	224,982	134,719
	Total, agriculture and animal husbandry	17	10	109,610	90,867	18,743	376	7	98,273	234,149	135,876
	Extraction of minerals:										
5	Coal mines										
6	Copper mines										
7	Gold and silver and precious metals	1						1	19,000	19,050	50
8	Iron mines										
9	Lead and zinc mines										
10	Quarries	5	4	111,821	102,134	9,687	193	1	39,908	39,908	
11	Oil, gas, and salt wells										
12	All other	2						2		5,100	5,100
	Total, extraction of minerals	8	4	111,821	102,134	9,687	193	4	58,908	64,058	5,150
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	5	2	44,086	42,978	1,108	22	3	89,770	90,821	1,051
14	Canning and preserving (fish and oysters, fruits and vegetables)	2	2	2,834	1,805	1,029	21				
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products										
17	Bread and bakery products										
18	Coffee and spices										
19	Flour mills and gristmills	1	1	1,792,585	1,731,756	60,829	1,217				
20	Sugar refining (not including beet sugar) and molasses										

21	Beet sugar										
22	Confectionery and ice cream	1	1	32,863	32,341	522	10				
23	Food preparations, all other										
	Total, food and kindred products	9	6	1,872,368	1,808,880	63,488	1,270	3	89,770	90,821	1,051
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods	7	7	27,460,438	25,548,987	1,911,451	36,124				
27	Hats and caps	1	1	14,789	14,424	365	7				
28	Hosiery and knit goods	9	9	1,927,447	1,622,671	304,776	6,095				
29	Silk and silk goods										
30	Woolen and worsted goods	18	14	3,083,728	2,506,192	577,536	11,462	4	330,876	360,199	29,323
31	Men's clothing	4	4	127,926	110,786	17,140	337				
32	Women's clothing	2	2	321,706	277,278	44,428	736				
33	Men's and women's other furnishings										
34	All other	6	5	643,397	550,624	92,773	1,808	1	22,534	32,027	9,493
	Total, textiles and their products	47	42	33,579,431	30,630,962	2,948,469	56,569	5	353,410	392,226	38,816
	Iron and steel products—										
35	Blast furnaces, steel works, and rolling mills										
36	Foundry and machine shop	38	31	6,427,640	4,392,046	2,035,594	40,488	7	181,538	230,629	49,091
	Total, iron and steel products	38	31	6,427,640	4,392,046	2,035,594	40,488	7	181,538	230,629	49,091
	Lumber and its manufactures—										
37	Sawmills and planing mills	11	8	685,392	616,350	68,952	1,380	3	421,633	474,476	52,843
38	Furniture and fixtures	6	5	454,524	390,042	64,482	1,235	1	110,568	130,595	20,027
39	All other woodworking establishments	31	20	1,836,618	1,654,375	182,243	3,350	11	428,778	502,927	74,149
	Total, lumber and its manufactures	48	33	2,976,444	2,660,767	315,677	5,965	15	960,979	1,107,998	147,019
	Leather and finished products—										
40	Leather, tanned, curried, and finished	6	3	778,887	533,006	245,881	4,918	3	106,687	119,572	12,885
41	Boots and shoes	18	14	7,383,208	6,350,592	1,032,616	19,414	4	130,009	136,564	6,555
42	All other	7	6	698,623	513,884	184,739	3,668	1	527	594	67
	Total, leather and finished products	31	23	8,860,718	7,397,482	1,463,236	28,000	8	237,223	256,730	19,507
	Paper and printing—										
43	Paper and wood pulp	4	4	380,525	265,728	114,797	2,296				
44	Manufactures of paper	17	17	4,903,904	3,209,613	1,694,291	33,719				
45	Printing and publishing	21	17	965,581	890,693	74,888	1,420	4	96,899	97,698	799
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)										
	Total, paper and printing	42	38	6,250,010	4,366,034	1,883,976	37,435	4	96,899	97,698	799

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEW HAMPSHIRE—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Liquors and beverages—										
47	Distilled										
48	Malted	4	3	$1,447,524	$1,370,066	$77,458	$1,085	1	$187,999	$188,251	$252
49	All other	2	1	2,498	2,386	112	2	1	8.590	8,796	206
	Total, liquors and beverages	6	4	1,450,022	1,372,452	77,570	1,087	2	196,589	197,047	458
	Chemicals and allied products—										
50	Chemicals	3	1	41,637	36,256	5,381	108	2	3,486	3,507	21
51	Fertilizers	1	1	643,633	524,881	118,752	2,375				
52	Gas, illuminating and heating	5	4	137,505	116,394	21,111	387	1	712	1,276	564
53	Oils, and oil products										
54	Paints and varnishes	1						1	28,500	29,355	855
55	Patent medicines	6	3	6.891	6,738	153	9	3	1,630	2,128	498
56	Petroleum, refined	1						1	7,281	8,192	911
57	Soap										
58	All other	3	1	65,855	44,143	21,712	434	2	1,915	2,383	468
	Total, chemicals and allied products	20	10	895,521	728,412	167,109	3,313	10	43,524	46,841	3,317
	Stone, clay, and glass products—										
	Stone—										
59	Cement	2	2	7,147	6,105	1,042	21				
60	Marble and stone work	4	3	57,380	51,581	5,799	116	1	702	2,860	2,158
	Clay—										
61	Brick and tile	2	2	25,667	20,630	5,037	101				
62	Pottery, terra cotta, fire clay, etc										
63	All other										
64	Glass and glass products										
	Total, stone, clay, and glass products	8	7	90,194	78,316	11,878	238	1	702	2,860	2,158

	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures	12	9	847,200	638,271	208,929	3,198	3	12,260	34,502	22,242
67	Automobiles, motorcycles, and bicycles	1	1	39,396	32,044	7,352	147				
68	Carriages and wagons	3	2	76,494	70,922	5,572	111	1	24,483	27,742	3,259
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metal products other than iron and steel	16	12	963,090	741,237	221,853	3,456	4	36,743	62,244	25,501
	Miscellaneous industries—										
71	Tobacco										
72	Agricultural implements	1	1	86,353	76,510	9,843	197				
73	Electrical machinery	2	2	98,105	57,737	40,368	808				
74	Musicial instruments, pianos, organs, etc	1	1	308,745	195,157	113,588	2,177				
75	Rubber goods	1						1	6,340	7,712	1,372
76	Fur goods										
77	Shipbuilding										
78	Building construction	4	3	59,397	38,161	21,236	425	1	6,229	6,229	
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	3	1	9,283	5,022	4,261	85	2	16,790	19,210	2,420
80	Engineering	1						1		233	233
81	All other	18	18	2,168,345	1,512,284	656,061	12,848				
	Total, miscellaneous industries	31	26	2,730,228	1,884,871	845,357	16,540	5	29,359	33,384	4,025
	Grand total, manufacturing and mechanical industries	296	232	66,095,666	56,061,459	10,034,207	194,361	64	2,226,736	2,518,478	291,742
	Public utilities:										
82	Electric and gas lighting and power companies	43	37	2,689,405	1,845,108	844,297	13,756	6	531,415	579,334	47,919
83	Railroads, steam	21	10	1,772,516	765,112	1,007,404	20,148	11	4,965,944	5,598,837	632,893
84	Railways, electric, city and suburban	11	8	1,148,312	956,937	191,375	3,169	3	98,342	109,910	11,568
85	Steamship transportation companies	4	2	59,576	47,985	11,591	232	2	14,606	16,462	1,856
86	Waterworks	25	22	226,903	138,143	88,760	1,528	3	53,001	53,827	826
87	Express companies	2	2	66,928	65,936	992	20				
88	Telephone, telegraph, and radio companies	24	20	78,597	66,557	12,040	240	4	3,339	3,790	451
89	All other	6	4	10,364	4,894	5,470	110	2	53,238	64,464	11,226
	Total, public utilities	136	105	6,052,601	3,890,672	2,161,929	39,203	31	5,719,885	6,426,624	706,739
	Banks and insurance companies:										
	Banks—										
90	National banks	53	52	1,600,909	1,019,842	581,067	11,604	1	40,733	48,531	7,798
91	Savings banks and State banks	19	17	828,610	620,348	208,262	4,165	2	32,937	34,436	1,499
92	Trust companies	7	7	237,661	195,094	42,567	838				
	Total, banks	79	76	2,667,180	1,835,284	831,896	16,607	3	73,670	82,967	9,297

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEW HAMPSHIRE—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Banks and insurance companies—Continued.										
	Insurance companies—										
93	Life	1						1	$465,420	$543,007	$77,587
94	Fire and marine (stock)	11	10	$3,784,126	$3,384,689	$399,437	$7,989	1	760,287	763,887	3,600
95	Fire and marine (mutual)	14	14	37,294		37,294	746				
96	Casualty	1	1	159,983	147,128	12,855	257				
97	Fidelity and surety										
98	All other										
	Total, insurance companies	27	25	3,981,403	3,531,817	449,586	8,992	2	1,225,707	1,306,894	81,187
	Grand total, banks and insurance companies	106	101	6,648,583	5,367,101	1,281,482	25,599	5	1,299,377	1,389,861	90,484
	Merchandising companies:										
99	Department stores	5	4	247,710	193,572	54,138	968	1	207,664	222,714	15,050
100	Wholesale jobbers	23	23	1,336,943	932,276	404,667	7,962				
101	Real estate	24	19	139,714	99,910	39,804	796	5	5,965	15,610	9,645
102	Amusement companies	21	13	303,637	275,940	27,697	553	8	123,182	136,129	12,947
103	Hotels and restaurants	22	14	871,146	725,086	146,060	2,921	8	193,154	200,592	7,438
	Total, merchandising companies	95	73	2,899,150	2,226,784	672,366	13,200	22	529,965	575,045	45,080
104	All other corporations of every description not elsewhere provided for	318	223	3,085,047	2,401,737	683,310	13,007	95	571,552	677,522	105,970
105	Corporations—inactive	76						76	95	2,975	2,880
	Total, miscellaneous companies	394	223	3,085,047	2,401,737	683,310	13,007	171	571,647	680,497	108,850
	Grand total for the State of New Hampshire	1,052	748	85,002,478	70,140,754	14,861,724	285,939	304	10,504,791	11,888,712	1,383,921

NEW JERSEY.

	Agriculture and animal husbandry:										
1	Farming	51	23	774,831	648,350	126,481	2,529	28	142,175	264,204	122,029
2	Florists and fruit growers	53	30	903,922	745,039	158,883	3,269	23	98,947	136,312	37,365
3	Stock raising	3	3	27,934	25,149	2,785	55	.....	.....	.....	.....
4	Forest and lumber not provided for elsewhere	17	11	1,283,125	1,051,495	231,630	4,632	6	66,172	80,175	14,003
	Total, agriculture and animal husbandry	124	67	2,989,812	2,470,033	519,779	10,485	57	307,294	480,691	173,397
	Extraction of minerals:										
5	Coal mines	7	1	23,334	20,529	2,805	56	6	110,412	122,612	12,200
6	Copper mines	2	.....	.....	.....	.....	.....	2	13,028	20,041	7,013
7	Gold and silver and precious metals	4	2	46,506	39,950	6,556	131	2	.....	21,940	21,940
8	Iron mines	6	2	34,929	19,444	15,485	309	4	44,285	55,882	11,597
9	Lead and zinc mines	1	1	5,569	2,868	2,701	54	.....	.....	.....	.....
10	Quarries	24	12	816,923	767,511	49,412	932	12	248,036	341,161	93,125
11	Oil, gas, and salt wells	79	2	50,562	37,303	13,259	265	77	956,656	1,318,995	362,339
12	All other	47	26	1,425,222	1,127,068	298,154	6,148	21	127,917	231,482	103,565
	Total, extraction of minerals	170	46	2,403,045	2,014,673	388,372	7,895	124	1,500,334	2,112,113	611,779
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	17	13	1,272,164	1,116,820	155,344	3,107	4	59,834	66,638	6,804
14	Canning and preserving (fish and oysters, fruits and vegetables)	32	21	962,342	722,742	239,600	4,791	11	162,943	220,114	57,171
15	Oleomargarine	4	2	3,314,852	3,150,531	164,321	3,286	2	2,142	6,699	4,557
16	Slaughtering and meat packing, and meat products	20	12	2,237,631	1,801,546	436,085	8,732	8	822,385	890,410	68,025
17	Bread and bakery products	32	17	1,255,071	1,105,710	149,361	2,977	15	699,981	751,861	51,880
18	Coffee and spices	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
19	Flour mills and grist mills	13	5	72,435	56,565	15,870	318	8	131,675	183,434	51,759
20	Sugar refining (not including beet sugar) and molasses	12	12	33,622,355	17,443,596	16,178,759	320,690	.....	.....	.....	.....
21	Beet sugar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
22	Confectionery and ice cream	38	23	3,723,424	3,470,307	253,117	5,043	15	410,332	487,179	76,847
23	Food preparations, all other	28	16	7,195,599	4,672,697	2,522,902	50,257	12	462,584	522,848	60,264
	Total, food and kindred products	196	121	53,655,873	33,540,514	20,115,359	399,201	75	2,751,876	3,129,183	377,307
	Textiles and their products—										
24	Carpets and rugs	3	2	1,008,737	692,547	316,190	6,324	1	118,169	137,747	19,578
25	Cordage and twine	3	3	751,047	346,513	404,534	8,091	.....	.....	.....	.....
26	Cotton goods	47	34	12,280,137	8,515,723	3,764,414	66,982	13	631,597	673,970	42,373
27	Hats and caps	15	12	3,769,045	3,222,578	546,467	9,485	3	300,246	307,070	6,824
28	Hosiery and knit goods	20	16	6,503,236	5,425,846	1,077,390	19,250	4	150,233	236,926	86,693
29	Silk and silk goods	159	141	29,649,011	23,962,324	5,686,687	113,152	18	868,826	938,473	69,647
30	Woolen and worsted goods	22	20	25,289,356	17,021,250	8,268,106	158,743	2	240,932	244,629	3,697
31	Men's clothing	12	8	557,650	251,704	305,946	6,118	4	30,309	36,150	5,841
32	Women's clothing	11	6	652,172	584,982	67,190	1,306	5	163,235	176,760	13,525
33	Men's and women's other furnishings	29	21	2,739,007	2,409,169	329,838	6,219	8	396,195	454,379	58,184
34	All other	82	65	21,193,223	13,000,211	8,193,012	159,318	17	579,416	654,116	74,700
	Total, textiles and their products	403	328	104,392,621	75,432,847	28,959,774	554,988	75	3,479,158	3,860,220	381,062

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEW JERSEY—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	39	29	$22,951,579	$15,913,911	$7,037,668	$139,219	10	$956,872	$1,090,510	$133,638
36	Foundry and machine shops	329	230	105,701,739	74,996,326	30,705,413	598,285	99	15,298,717	16,528,393	1,229,676
	Total, iron and steel products	368	259	128,653,318	90,910,237	37,743,081	737,504	109	16,255,589	17,618,903	1,363,314
	Lumber and its manufactures—										
37	Sawmills and planing mills	40	25	1,831,476	1,411,597	419,879	8,328	15	510,208	625,584	115,376
38	Furniture and fixtures	11	7	1,383,118	991,994	391,124	7,823	4	268,099	278,501	10,402
39	All other woodworking establishments	65	44	2,908,797	2,330,423	578,374	11,312	21	696,953	822,621	125,668
	Total, lumber and its manufactures	116	76	6,123,391	4,734,014	1,389,377	27,463	40	1,475,260	1,726,706	251,446
	Leather and finished products—										
40	Leather, tanned, curried, and finished	48	38	9,214,228	6,209,858	3,004,370	59,364	10	229,392	355,216	125,824
41	Boots and shoes	15	12	2,777,157	2,331,823	445,334	8,326	3	251,200	265,325	14,125
42	All other	30	23	3,684,334	2,440,570	1,243,764	24,033	7	229,659	244,812	15,153
	Total, leather and finished products	93	73	15,675,719	10,982,251	4,693,468	91,723	20	710,251	865,353	155,102
	Paper and printing—										
43	Paper and wood pulp	3	2	513,536	360,490	153,046	3,061	1	14,903	18,062	3,159
44	Manufactures of paper	59	48	8,777,588	6,382,647	2,394,941	47,545	11	269,117	677,136	408,019
45	Printing and publishing	159	116	7,585,590	6,529,560	1,056,030	20,913	43	1,046,542	1,133,649	87,107
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	13	7	406,085	382,987	23,098	463	6	138,488	155,223	16,735
	Total, paper and printing	234	173	17,282,799	13,655,684	3,627,115	71,982	61	1,469,050	1,984,070	515,020

	Liquors and beverages—										
47	Distilled	3	2	181,726	158,616	23,110	463	1	15,274	22,827	7,553
48	Malted	35	26	18,785,186	16,317,727	2,467,459	46,488	9	618,514	685,885	67,371
49	All other	19	11	319,220	256,701	62,519	1,251	8	102,617	117,262	14,645
	Total, liquors and beverages	57	39	19,286,132	16,733,044	2,553,088	48,202	18	736,405	825,974	89,569
	Chemicals and allied products—										
50	Chemicals	69	44	12,427,840	7,602,405	4,825,435	93,951	25	543,737	847,681	303,944
51	Fertilizers	6	2	38,346	36,252	2,094	42	4	42,826	64,748	21,922
52	Gas, illuminating and heating	6	4	264,227	185,387	78,840	1,575	2	31,928	39,119	7,191
53	Oils, and oil products	8	5	218,849	160,510	58,339	1,167	3	18,888	29,079	10,191
54	Paints and varnishes	28	24	5,194,500	3,604,096	1,590,404	31,409	4	22,137	30,416	8,279
55	Patent medicines	19	10	262,072	219,246	42,826	858	9	6,208	8,521	2,313
56	Petroleum, refined	1	.....	.....	.....	.....	.....	1	5,317	7,984	2,667
57	Soap	5	4	665,448	432,970	232,478	4,648	1	7,444	9,948	2,504
58	All other	96	61	20,312,524	12,537,438	7,775,086	154,880	35	456,368	537,224	80,856
	Total, chemicals and allied products	238	154	39,383,806	24,778,304	14,605,502	288,530	84	1,134,853	1,574,720	439,867
	Stone, clay, and glass products—										
	Stone—										
59	Cement	26	14	1,128,697	983,239	145,458	2,901	12	256,960	418,916	161,956
60	Marble and stone work	50	31	2,100,192	1,907,047	193,145	3,856	19	656,150	748,850	92,700
	Clay—										
61	Brick and tile	41	21	4,846,006	3,262,670	1,583,336	31,515	20	1,175,516	1,327,975	152,459
62	Pottery, terra cotta, fire clay, etc	36	28	5,339,864	4,423,986	915,878	17,778	8	663,003	711,900	48,897
63	All other	22	17	5,280,512	2,646,852	2,633,660	52,674	5	183,337	229,310	45,973
64	Glass and glass products	38	29	5,034,911	4,216,684	818,227	14,384	9	1,266,741	1,333,277	66,536
	Total, stone, clay, and glass products	213	140	23,730,182	17,440,478	6,289,704	123,108	73	4,201,707	4,770 228	568,521
	Metals and metal products other than iron and steel—										
65	Smelters	9	7	2,642,805	1,937,221	705,584	10,954	2	6,010	8,398	2,388
66	Manufactures	202	152	19,878,656	13,285,229	6,593,427	130,668	50	1,600,725	1,939,987	339,262
67	Automobiles, motorcycles, and bicycles	35	21	3,699,437	2,044,964	1,654,483	32,365	14	3,948,038	4,659,817	711,779
68	Carriages and wagons	8	6	417,409	371,796	45,613	889	2	12,927	15,832	2,905
69	Cars (steam railroad, street cars, etc.)	5	2	1,133,735	634,732	499,003	9,980	3	235,722	368,645	132,923
70	All other	2	2	147,671	140,151	7,520	150	.....	.....	.....	.....
	Total, metals and metal products other than iron and steel	261	190	27,919,723	18,414,093	9,505,630	185,006	71	5,803,422	6,992,679	1,189,257
	Miscellaneous industries—										
71	Tobacco	16	11	1,794,384	1,538,440	255,944	5,119	5	141,644	187,167	45,523
72	Agricultural implements	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
73	Electrical machinery	49	28	8,126,618	5,946,607	2,180,011	42,741	21	917,897	1,017,160	99,263
74	Musical instruments, pianos, organs, etc	24	15	30,682,145	21,064,937	9,617,208	188,742	9	373,391	489,835	116,444
75	Rubber goods	72	49	14,992,172	11,783,819	3,208,353	64,140	23	3,836,541	4,211,598	375,057
76	Fur goods	6	4	120,697	116,210	4,487	92	2	145,235	146,766	1,531
77	Shipbuilding	16	12	29,649,723	26,865,466	2,784,257	53,685	4	10,250,957	10,300,276	49,319
78	Building construction	125	85	3,980,438	3,537,118	443,320	8,775	40	1,399,285	1,556,659	157,374

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEW JERSEY—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Miscellaneous industries—Continued.										
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.).	124	71	$6,069,134	$5,284,790	$784,344	$15,688	53	$2,895,060	$3,453,111	$558,051
80	Engineering	16	11	273,743	256,733	17,010	336	5	85,691	97,495	11,804
81	All other	301	212	30,517,449	21,038,774	9,478,675	182,644	89	2,717,132	3,015,143	298,011
	Total, miscellaneous industries	749	498	126,206,503	97,432,894	28,773,609	561,962	251	22,762,833	24,475,210	1,712,377
	Grand total, manufacturing and mechanical industries	2,928	2,051	562,310,067	404,054,360	158,255,707	3,089,669	877	60,780,404	67,823,246	7,042,842
	Public utilities:										
82	Electric and gas lighting and power companies	103	79	36,547,663	25,880,770	10,666,893	213,342	24	756,503	836,906	80,403
83	Railroads, steam	22	14	40,201,633	30,122,430	10,079,203	201,277	8	840,273	970,862	130,589
84	Railways, electric, city and suburban	35	24	21,177,292	18,154,916	3,022,376	60,448	11	908,546	1,091,939	183,393
85	Steamship transportation companies	22	15	2,457,242	1,643,876	813,366	16,248	7	691,210	803,053	111,843
86	Waterworks	109	79	5,086,058	3,458,881	1,627,177	33,321	30	336,942	396,379	59,437
87	Express companies	11	9	402,876	367,713	35,163	701	2	79,056	80,684	1,628
88	Telephone, telegraph, and radio companies	32	19	1,495,963	749,599	746,364	14,751	13	87,784	94,261	7,477
89	All other	155	117	7,059,547	3,595,061	3,464,486	68,767	38	1,119,377	1,364,208	244,831
	Total, public utilities	489	356	114,428,274	83,973,246	30,455,028	608,855	133	4,818,691	5,638,292	819,601
	Banks and insurance companies:										
	Banks—										
90	National banks	199	182	12,532,219	9,391,735	3,140,484	61,995	17	658,097	706,179	48,082
91	Savings banks and State banks	36	33	3,262,447	2,277,512	984,935	19,699	3	52,245	61,426	9,181
92	Trust companies	108	105	16,530,244	12,024,061	4,506,183	91,315	3	220,605	290,070	69,465
	Total, banks	343	320	32,324,910	23,693,308	8,631,602	173,009	23	930,947	1,057,675	126,728

	Insurance companies—											
93	Life	3	3	145,451,432	138,196,063	7,255,369	140,107					
94	Fire and marine (stock)	12	12	16,734,075	15,400,907	1,333,168	26,663					
95	Fire and marine (mutual)	13	13	30,942		30,942	620					
96	Casualty	20	19	3,798,813	3,270,947	527,866	10,556	1	156,465	172,600	16,135
97	Fidelity and surety	5	5	310,889	206,280	104,609	2,094				
98	All other	1						1	6,299	6,365	66
	Total, insurance companies	54	52	166,326,151	157,074,197	9,251,954	180,040	2	162,764	178,965	16,201
	Grand total, banks and insurance companies	397	372	198,651,061	180,767,505	17,883,556	353,049	25	1,093,711	1,236,640	142,929
	Merchandising companies:											
99	Department stores	22	21	4,114,654	3,658,317	456,337	6,719	1	90,432	95,050	4,618
100	Wholesale jobbers	174	143	23,597,116	19,293,986	4,303,130	85,704	31	992,962	3,687,445	2,694,483
101	Real estate	667	386	5,789,065	3,872,779	1,916,286	38,267	281	1,487,864	2,232,206	744,342
102	Amusement companies	162	84	3,124,615	2,667,734	456,881	8,462	78	1,874,519	2,145,470	270,951
103	Hotels and restaurants	97	61	6,364,751	5,570,464	794,287	15,701	36	2,635,449	2,801,203	165,754
	Total, merchandising companies	1,122	695	42,990,201	35,063,280	7,926,921	154,853	427	7,081,226	10,961,374	3,880,148
104	All other corporations of every description not elsewhere provided for	3,424	2,163	92,073,276	61,795,728	30,277,548	594,708	1,261	10,293,257	12,175,529	1,882,272
105	Corporations—inactive	1,123						1,123	144	45,832	45,688
	Total, miscellaneous companies	4,547	2,163	92,073,276	61,795,728	30,277,548	594,708	2,384	10,293,401	12,221,361	1,927,960
	Grand total for the State of New Jersey	9,777	5,750	1,015,845,736	770,138,825	245,706,911	4,819,514	4,027	85,875,061	100,473,717	14,598,656

NEW MEXICO.

	Agriculture and animal husbandry:										
1	Farming	18	7	$62,773	$53,953	$8,820	$176	11	$85,408	$139,914	$54,506
2	Florists and fruit growers	2	1	1,700	1,668	32	1	1	800	1,500	700
3	Stock raising	65	39	1,538,436	967,402	571,034	11,421	26	358,948	633,540	274,592
4	Forest, and lumber not provided for elsewhere	1						1	3,272	24,774	21,502
	Total, agriculture and animal husbandry	86	47	1,602,909	1,023,023	579,886	11,597	39	448,428	799,728	351,300
	Extraction of minerals:										
5	Coal mines	8	2	2,703,210	2,336,200	367,010	7,341	6	959,632	970,867	11,235
6	Copper mines	8	3	19,542,667	10,333,569	9,209,098	184,182	5	11,927	33,357	21,430
7	Gold and silver, and precious metals	3						3	1,762	31,472	29,710
8	Iron mines	1						1	15,438	15,602	164
9	Lead and zinc mines										
10	Quarries										
11	Oil, gas, and salt wells	4						4	920	24,502	23,582
12	All other	35	7	2,544,904	1,968,432	576,472	11,530	28	125,045	357,936	232,891
	Total, extraction of minerals	59	12	24,790,781	14,638,201	10,152,580	203,053	47	1,114,724	1,433,736	319,012

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEW MEXICO—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	2						2	$8,589	$10,746	$2,157
14	Canning and preserving (fish and oysters, fruits and vegetables)	2	1	$8,985	$6,088	$2,897	$58	1	3,185	6,474	3,289
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	2	2	110,578	55,251	55,327	1,107				
17	Bread and bakery products	1						1	972	1,156	184
18	Coffee and spices										
19	Flour mills and grist mills	7	6	83,262	76,139	7,123	144	1	19,993	22,406	2,413
20	Sugar refining (not including beet sugar) and molasses										
21	Beet sugar										
22	Confectionery and ice cream	2	2	43,857	41,994	1,863	37				
23	Food preparations, all other										
	Total, food and kindred products	16	11	246,682	179,472	67,210	1,346	5	32,739	40,782	8,043
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods										
27	Hats and caps										
28	Hosiery and knit goods										
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing										
32	Women's clothing										
33	Men's and women's other furnishings										
34	All other										
	Total, textiles and their products										

	Iron and steel products—									
35	Blast furnaces, steelworks, and rolling mills									
36	Foundry and machine shops	1	1	79,014	75,479	3,535	71			
	Total, iron and steel products	1	1	79,014	75,479	3,535	71			
	Lumber and its manufactures—									
37	Sawmills and planing mills	3	3	68,113	57,304	10,809	217			
38	Furniture and fixtures	1						1	7,731	9,929	2,198
39	All other woodworking establishments									
	Total, lumber and its manufactures	4	3	68,113	57,304	10,809	217	1	7,731	9,929	2,198
	Leather and finished products—									
40	Leather, tanned, curried, and finished									
41	Boots and shoes									
42	All other									
	Total, leather and finished products									
	Paper and printing—									
43	Paper and wood pulp									
44	Manufactures of paper									
45	Printing and publishing	23	17	268,991	251,448	17,543	352	6	138,623	143,712	5,089
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)										
	Total, paper and printing	23	17	268,991	251,448	17,543	352	6	138,623	143,712	5,089
	Liquors and beverages—									
47	Distilled									
48	Malted	2	2	133,779	106,250	27,529	551			
49	All other	1						1	2,888	3 096	208
	Total, liquors and beverages	3	2	133,779	106,250	27,529	551	1	2,888	3,096	208
	Chemicals and allied products—									
50	Chemicals									
51	Fertilizers									
52	Gas, illuminating and heating									
53	Oils, and oil products									
54	Paints and varnishes	1						1	185	1,575	1,390
55	Patent medicines									
56	Petroleum, refined									
57	Soap									
58	All other									
	Total, chemicals and allied products	1						1	185	1,575	1,390

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEW MEXICO—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Stone, clay, and glass products—										
	Stone—										
59	Cement										
60	Marble and stone work										
	Clay—										
61	Brick and tile	3	3	$35,787	$31,425	$4,362	$87				
62	Pottery, terra cotta, fire clay, etc										
63	All other										
64	Glass and glass products										
	Total, stone, clay, and glass products	3	3	35,787	31,425	4,362	87				
	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures										
67	Automobiles, motorcycles, and bicycles										
68	Carriages and wagons										
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metal products other than iron and steel										
	Miscellaneous industries—										
71	Tobacco										
72	Agricultural implements										
73	Electrical machinery										
74	Musical instruments, pianos, organs, etc										
75	Rubber goods										
76	Fur goods										
77	Shipbuilding										
78	Building construction	2	2	68,593	29,388	39,205	784				

79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	2						2	$1,438	$2,077	$639
80	Engineering										
81	All other	5	5	133,119	121,391	11,728	207				
	Total, miscellaneous industries	9	7	201,712	150,779	50,933	991	2	1,438	2,077	639
	Grand total, manufacturing and mechanical industries	60	44	1,034,078	852,157	181,921	3,615	16	183,604	201,171	17,567
	Public utilities:										
82	Electric and gas lighting and power companies	17	9	572,964	478,002	94,962	1,834	8	231,924	252,148	20,224
83	Railroads, steam	3	1	40,503	34,046	6,457	129	2	60,020	61,011	991
84	Railways, electric, city and suburban										
85	Steamship transportation companies										
86	Waterworks	8	6	112,803	67,077	45,726	915	2	32,409	53,892	21,483
87	Express companies										
88	Telephone, telegraph, and radio companies	12	10	70,021	53,626	16,395	328	2	74,416	77,146	2,730
89	All other	6	4	44,297	33,456	10,841	217	2		700	700
	Total, public utilities	46	30	840,588	666,207	174,381	3,423	16	398,769	444,897	46,128
	Banks and insurance companies:										
	Banks—										
90	National banks	38	37	1,798,708	1,165,787	632,921	12,658	1	2,731	8,004	5,273
91	Savings banks and State banks	51	48	986,598	611,711	374,887	8,554	3	11,073	13,790	2,717
92	Trust companies	5	5	85,811	60,142	25,669	512				
	Total, banks	94	90	2,871,117	1,837,640	1,033,477	21,724	4	13,804	21,794	7,990
	Insurance companies—										
93	Life	1	1	330,816	320,801	10,015	200				
94	Fire and marine (stock)										
95	Fire and marine (mutual)										
96	Casualty	28	15	42,630	36,534	6,096	119	13	10,747	11,245	498
97	Fidelity and surety										
98	All other	2						2	923	923	
	Total, insurance companies	31	16	373,446	357,335	16,111	319	15	11,670	12,168	498
	Grand total, banks and insurance companies	125	106	3,244,563	2,194,975	1,049,588	22,043	19	25,474	33,962	8,488
	Merchandising companies:										
99	Department stores										
100	Wholesale jobbers	12	11	512,350	292,395	219,955	4,400	1	1,947	6,714	4,767
101	Real estate	28	14	65,588	46,267	19,321	387	14	110,351	120,939	10,588
102	Amusement companies	5	1	19,042	18,654	388	8	4	74,103	80,287	6,184
103	Hotels and restaurants	4	2	143,919	125,998	17,921	359	2	39,885	40,754	869
	Total, merchandising companies	49	28	740,899	483,314	257,585	5,154	21	226,286	248,694	22,408

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEW MEXICO—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
104	All other corporations of every description not elsewhere provided for	319	207	$6,675,336	$3,933,082	$2,742,254	$54,613	112	$1,384,796	$1,715,934	$331,138
105	Corporations—inactive	235						235	44	8,139	8,095
	Total, miscellaneous companies	554	207	6,675,336	3,933,082	2,742,254	54,613	347	1,384,840	1,724,073	339,233
	Grand total for the State of New Mexico	979	474	38,929,154	23,790,959	15,138,195	303,499	505	3,782,125	4,886,261	1,104,136

NEW YORK.

	Agriculture and animal husbandry:										
1	Farming	141	47	$7,427,089	$4,960,016	$2,467,073	$43,496	94	$1,839,682	$2,566,871	$727,189
2	Florists and fruit growers	150	84	8,519,410	7,538,008	981,402	18,892	66	1,861,398	2,168,584	307,186
3	Stock raising	27	7	224,509	182,003	42,506	851	20	244,614	456,086	211,472
4	Forest and lumber not provided for elsewhere	46	15	1,621,834	1,110,567	511,267	10,227	31	1,470,987	1,934,938	463,951
	Total, agriculture and animal husbandry	364	153	17,792,842	13,790,594	4,002,248	73,466	211	5,416,681	7,126,479	1,709,798
	Extraction of minerals:										
5	Coal mines	57	38	26,429,912	24,247,339	2,182,573	43,435	19	3,911,148	4,475,731	564,583
6	Copper mines	64	30	288,036,044	139,354,290	148,681,754	2,953,845	34	4,142,295	5,647,304	1,505,009
7	Gold and silver and precious metals	52	19	10,744,319	8,115,747	2,628,572	52,573	33	758,672	1,443,305	684,633
8	Iron mines	22	10	4,424,303	3,083,341	1,340,962	26,819	12	1,740,425	1,826,275	85,850
9	Lead and zinc mines	12	6	55,794,196	12,302,887	43,491,309	869,824	6	629,989	749,949	119,960
10	Quarries	37	15	1,511,563	1,192,878	318,685	6,373	22	495,702	619,579	123,877
11	Oil, gas, and salt wells	122	67	10,306,125	6,307,307	3,998,818	79,910	55	497,744	3,375,065	2,877,321
12	All other	235	88	42,721,408	25,322,645	17,398,763	339,748	147	4,851,983	7,104,638	2,252,655
	Total, extraction of minerals	601	273	439,967,870	219,926,434	220,041,436	4,372,527	328	17,027,958	25,241,846	8,213,888

	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	237	163	9,072,835	7,235,688	1,837,147	36,453	74	3,775,895	4,139,106	363,211
14	Canning and preserving (fish and oysters, fruits and vegetables)	104	60	4,816,144	4,000,917	815,227	15,976	44	2,792,150	3,213,064	420,914
15	Oleomargarine	2	.....	.....	.....	.....	.....	2	73,371	152,132	78,761
16	Slaughtering and meat packing and meat products	32	26	10,415,933	8,076,832	2,339,101	46,773	6	208,748	227,640	18,892
17	Bread and bakery products	122	88	79,879,511	72,516,427	7,363,084	109,398	34	1,290,681	1,422,815	132,134
18	Coffee and spices	9	5	141,758	122,092	19,666	394	4	71,854	122,105	50,251
19	Flour mills and gristmills	87	69	15,583,989	12,784,408	2,799,581	54,527	18	1,244,442	1,624,473	380,031
20	Sugar refining (not including beet sugar) and molasses	56	41	175,322,011	134,755,381	40,566,630	777,810	15	17,270,690	18,302,752	1,032,062
21	Beet sugar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
22	Confectionery and ice cream	145	79	10,967,340	8,636,983	2,330,357	45,903	66	5,134,200	5,945,818	811,618
23	Food preparations, all other	176	116	74,049,193	58,402,945	15,646,248	312,194	60	2,532,538	3,086,084	553,546
	Total, food and kindred products	970	647	380,248,714	306,531,673	73,717,041	1,399,428	323	34,394,569	38,235,989	3,841,420
	Textiles and their products—										
24	Carpets and rugs	21	17	30,282,846	24,047,095	6,235,751	120,179	4	18,882	20,731	1,849
25	Cordage and twine	17	15	17,537,391	10,253,772	7,283,619	145,557	2	25,375	26,279	904
26	Cotton goods	205	165	41,807,474	30,695,914	11,111,560	200,482	40	1,066,368	1,205,410	139,042
27	Hats and caps	103	61	8,288,069	7,337,929	950,140	18,428	42	1,698,860	1,936,676	237,816
28	Hosiery and knit goods	181	138	30,543,457	25,267,474	5,275,983	103,507	43	989,045	1,171,254	182,209
29	Silk and silk goods	139	112	65,177,622	48,947,527	16,230,095	282,408	27	2,302,435	2,971,332	668,897
30	Woolen and worsted goods	70	53	12,132,680	8,296,949	3,835,731	73,942	17	726,913	830,900	103,987
31	Men's clothing	209	154	30,325,890	25,445,379	4,880,511	91,964	55	3,192,970	3,450,449	257,479
32	Women's clothing	553	386	38,503,841	33,166,776	5,337,065	98,747	167	5,928,775	6,646,793	718,018
33	Men's and women's other furnishings	328	218	43,690,832	34,388,942	9,301,890	178,782	110	2,630,476	3,057,225	426,749
34	All other	255	190	48,012,670	35,521,827	12,490,843	241,668	65	2,133,093	2,364,274	231,181
	Total, textiles and their products	2,081	1,509	366,302,772	283,369,584	82,933,188	1,555,664	572	20,713,192	23,681,323	2,968,131
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	146	110	92,150,485	49,790,974	42,359,511	839,377	36	1,905,730	2,085,459	179,729
36	Foundry and machine shops	1,369	950	253,752,648	168,551,377	85,201,271	1,588,974	419	22,566,001	26,988,618	4,422,617
	Total, iron and steel products	1,515	1,060	345,903,133	218,342,351	127,560,782	2,428,351	455	24,471,731	29,074,077	4,602,346
	Lumber and its manufactures—										
37	Sawmills and planing mills	156	97	8,668,460	6,964,261	1,704,199	32,439	59	2,800,272	3,277,026	476,754
38	Furniture and fixtures	265	179	17,302,008	14,953,741	2,348,267	45,905	86	2,630,318	3,238,495	608,177
39	All other woodworking establishments	353	229	36,104,704	28,255,487	7,849,217	155,277	124	5,397,791	6,255,519	857,728
	Total, lumber and its manufactures	774	505	62,075,172	50,173,489	11,901,683	233,621	269	10,828,381	12,771,040	1,942,659
	Leather and finished products—										
40	Leather, tanned, curried, and finished	83	64	45,958,714	15,988,364	29,970,350	597,802	19	1,161,873	1,249,761	87,888
41	Boots and shoes	91	75	21,365,015	17,618,193	3,746,822	73,543	16	415,138	482,245	67,107
42	All other	153	117	9,439,967	7,385,070	2,054,897	39,858	36	872,390	1,043,122	170,732
	Total, leather and finished products	327	256	76,763,696	40,991,627	35,772,069	711,203	71	2,449,401	2,775,128	325,727

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEW YORK—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Paper and printing—										
43	Paper and wood pulp	51	42	$29,657,994	$17,916,514	$11,741,480	$205,066	9	$192,518	$572,546	$380,028
44	Manufactures of paper	418	348	88,865,201	65,288,474	23,576,727	464,495	70	6,379,082	7,167,912	788,830
45	Printing and publishing	1,699	1,076	150,775,890	131,265,484	19,510,406	372,233	623	35,814,531	40,242,592	4,428,061
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	151	102	14,624,601	12,533,377	2,091,224	41,781	49	1,281,913	1,593,633	311,720
	Total, paper and printing	2,319	1,568	283,923,686	227,003,849	56,919,837	1,083,575	751	43,668,044	49,576,683	5,908,639
	Liquors and beverages—										
47	Distilled	30	24	59,961,859	51,677,990	8,283,869	165,676	6	245,858	277,682	31,824
48	Malted	136	105	62,779,232	53,254,935	9,524,297	178,470	31	7,983,777	8,508,300	524,523
49	All other	123	71	7,509,993	6,548,827	961,166	17,506	52	1,148,204	1,373,432	225,228
	Total, liquors and beverages	289	200	130,251,084	111,481,752	18,769,332	361,652	89	9,377,839	10,159,414	781,575
	Chemicals and allied products—										
50	Chemicals	332	210	117,061,796	69,139,484	47,922,312	938,722	122	2,439,820	3,823,583	1,383,763
51	Fertilizers	32	22	21,476,202	14,102,918	7,373,284	142,917	10	307,673	418,643	110,970
52	Gas, illuminating and heating	38	24	46,960,480	30,827,767	16,132,713	322,654	14	277,238	406,577	129,339
53	Oils, and oil products	80	56	72,355,391	44,209,921	28,145,470	539,765	24	129,540	265,957	136,417
54	Paints and varnishes	99	72	22,483,917	15,233,987	7,249,930	143,283	27	489,321	566,777	77,456
55	Patent medicines	147	99	10,561,444	6,590,836	3,970,608	78,745	48	426,350	523,460	97,110
56	Petroleum, refined	22	14	272,580,701	188,572,622	84,008,079	1,680,161	8	62,910	208,369	145,459
57	Soap	47	32	12,411,043	9,182,113	3,228,930	59,362	15	173,438	234,312	60,874
58	All other	528	339	147,003,084	84,688,918	62,314,166	1,227,558	189	3,143,180	4,061,499	918,319
	Total, chemicals and allied products	1,325	868	722,894,058	462,548,566	260,345,492	5,133,167	457	7,449,470	10,509,177	3,059,707

	Stone, clay, and glass products—										
	Stone—										
59	Cement	51	26	7,186,697	4,940,225	2,546,472	48,405	25	1,379,505	1,676,929	297,424
60	Marble and stone work	172	86	7,012,775	6,084,135	928,640	18,573	86	3,081,552	3,493,797	412,245
	Clay—										
61	Brick and tile	91	59	5,466,628	4,879,117	587,511	10,749	32	1,574,728	1,874,513	299,785
62	Pottery, terra cotta, fire clay, etc	21	19	4,546,317	3,746,271	800,046	15,872	2	27,291	41,283	13,992
63	All other	22	13	756,290	663,476	92,814	1,850	9	313,843	364,657	50,814
64	Glass and glass products	114	76	12,176,928	9,360,631	2,816,297	56,223	38	655,278	817,935	162,657
	Total, stone, clay, and glass products	471	279	37,445,635	29,673,855	7,771,780	151,672	192	7,032,197	8,269,114	1,236,917
	Metals and metal products other than iron and steel—										
65	Smelters	49	37	112,299,175	62,970,825	49,328,350	854,575	12	175,377	354,428	179,051
66	Manufactures	680	459	138,636,533	87,790,517	50,846,016	995,041	221	5,488,126	7,060,519	1,572,393
67	Automobiles, motorcycles, and bicycles	162	92	32,158,138	21,493,092	10,665,046	202,685	70	1,793,688	2,596,463	802,775
68	Carriages and wagons	55	34	3,291,256	2,839,684	451,572	8,762	21	3,608,685	4,307,789	699,104
69	Cars (steam railroad, street cars, etc.)	17	13	29,924,514	19,260,650	10,663,864	213,239	4	99,053	111,463	12,410
70	All other	16	2	5,974,094	4,897,290	76,804	21,536	14	86,394	276,913	190,519
	Total, metals and metal products other than iron and steel	979	637	322,283,710	199,252,058	123,031,652	2,295,838	342	11,251,323	14,707,575	3,456,252
	Miscellaneous industries—										
71	Tobacco	177	109	83,138,845	54,007,164	29,131,681	582,605	68	10,663,680	11,213,313	549,633
72	Agricultural implements	17	11	1,513,023	1,195,353	317,670	5,072	6	1,293,480	1,565,156	271,676
73	Electrical machinery	213	127	39,448,395	29,972,942	9,475,453	179,370	86	1,210,521	1,935,933	725,412
74	Musical instruments, pianos, organs, etc	143	85	15,936,458	12,065,104	3,871,354	75,420	58	1,734,960	2,204,843	469,883
75	Rubber goods	109	65	37,252,090	21,937,128	15,314,962	301,000	44	1,597,020	1,992,935	395,915
76	Fur goods	88	68	8,902,039	5,790,160	3,111,879	58,864	20	487,636	538,998	51,362
77	Shipbuilding	35	21	17,325,518	8,529,279	8,796,239	175,925	14	1,083,729	1,318,071	234,342
78	Building construction	757	383	27,023,815	23,481,592	3,542,223	66,919	374	16,967,112	19,317,650	2,350,538
79	Construction: contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	498	228	41,200,074	34,614,652	6,585,422	130,901	270	22,500,158	26,031,105	3,530,947
80	Engineering	222	118	14,197,307	11,305,568	2,891,739	57,391	104	4,712,547	5,925,255	1,212,708
81	All other	1,244	763	147,797,147	86,540,478	61,256,669	1,218,229	481	13,777,304	21,598,528	7,821,224
	Total, miscellaneous industries	3,503	1,978	433,734,711	289,439,420	144,295,291	2,851,699	1,525	76,028,147	93,641,787	17,613,640
	Grand total, manufacturing and mechanical industries	14,553	9,507	3,161,826,371	2,218,808,224	943,018,147	18,205,870	5,046	247,664,294	293,401,307	45,737,013
	Public utilities:										
82	Electric and gas lighting and power companies	394	301	272,853,572	207,105,150	65,748,422	1,312,559	93	3,583,748	4,581,256	997,508
83	Railroads, steam	198	133	931,183,447	760,041,841	171,141,606	3,355,233	65	42,109,514	46,245,182	4,135,668
84	Railways, electric, city and suburban	138	81	113,936,714	93,633,145	20,303,569	404,037	57	17,005,841	19,239,029	2,233,188
85	Steamship transportation companies	296	225	538,526,638	361,295,446	177,231,192	3,445,683	71	13,634,477	16,329,634	2,695,157
86	Waterworks	215	164	8,259,352	6,265,356	1,993,996	37,186	51	1,753,700	2,817,797	1,064,097
87	Express companies	41	32	168,992,974	160,196,534	8,796,440	155,374	9	172,548	197,791	25,243
88	Telephone, telegraph, and radio companies	370	281	210,841,605	141,992,602	68,849,003	1,376,980	89	2,394,931	3,151,181	756,250
89	All other	981	618	80,090,609	63,219,943	16,870,666	326,902	363	13,127,222	14,556,896	1,429,674
	Total, public utilities	2,633	1,835	2,324,684,911	1,793,750,017	530,934,894	10,413,954	798	93,781,981	107,118,766	13,336,785

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OFINCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEW YORK—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Banks and insurance companies:										
	Banks—										
90	National banks	515	490	$140,763,658	$87,015,425	$53,748,233	$1,073,895	25	$555,562	$652,433	$96,871
91	Savings banks and State banks	241	221	34,998,831	25,674,997	9,323,834	182,336	20	513,759	926,400	412,641
92	Trust companies	144	135	118,099,706	85,936,723	32,162,983	641,498	9	737,873	1,126,592	388,719
	Total, banks	900	846	293,862,195	198,627,145	95,235,050	1,897,729	54	1,807,194	2,705,425	898,231
	Insurance companies—										
93	Life	35	29	434,088,661	417,411,492	16,677,169	333,213	6	624,182	690,450	66,268
94	Fire and marine (stock)	134	115	220,337,986	189,219,464	31,118,522	630,518	19	17,632,974	18,225,434	592,460
95	Fire and marine (mutual)	70	70	444,254	191,937	252,317	5,046				
96	Casualty	62	52	46,495,243	39,456,984	7,038,259	140,765	10	8,753,931	9,221,929	467,998
97	Fidelity and surety	8	8	10,135,009	8,120,835	2,014,174	40,285				
98	All other	3	2	56,890	53,210	3,680	74	1	10,723	13,158	2,435
	Total, insurance companies	312	276	711,558,043	654,453,922	57,104,121	1,149,901	36	27,021,810	28,150,971	1,129,161
	Grand total, banks and insurance companies	1,212	1,122	1,005,420,238	853,081,067	152,339,171	3,047,630	90	28,829,004	30,856,396	2,027,392
	Merchandising companies:										
99	Department stores	85	71	39,088,567	32,377,146	6,711,421	120,189	14	5,611,165	9,160,667	3,549,502
100	Wholesale jobbers	1,532	1,223	164,986,874	113,401,988	51,584,886	1,007,723	309	11,840,511	15,274,137	3,433,626
101	Real estate	1,640	700	22,558,625	16,857,679	5,700,946	109,214	940	15,213,687	21,345,951	6,132,264
102	Amusement companies	586	546	44,128,369	37,670,496	6,457,873	120,827	40	25,025,553	28,747,278	3,721,725
103	Hotels and restaurants	423	413	74,744,077	66,829,541	7,914,536	155,596	10	14,213,019	15,124,700	911,681
	Total, merchandising companies	4,266	2,953	345,506,512	267,136,850	78,369,662	1,513,549	1,313	71,903,935	89,652,733	17,748,798

104	All other corporations of every description not elsewhere provided for	20,829	11,934	1,004,938,927	658,983,063	345,955,864	6,837,775	8,895	197,551,082	247,657,724	50,106,642
105	Corporations—inactive							174	96,313	437,228	340,915
	Total, miscellaneous companies	21,003	11,934	1,004,938,927	658,983,063	345,955,864	6,837,775	9,069	197,647,395	248,094,952	50,447,557
	Grand total for the State of New York	44,632	27,777	8,300,137,671	6,025,476,249	2,274,661,422	44,464,771	16,855	662,271,248	801,492,479	139,221,231

NORTH CAROLINA.

	Agriculture and animal husbandry:										
1	Farming	19	10	$115,373	$80,089	$35,284	$705	9	$52,671	$69,533	$16,862
2	Florists and fruit growers	15	8	156,763	135,166	21,597	432	1	13,040	25,302	12,262
3	Stock raising	3	2	87,428	75,281	12,147	213	1		3,688	3,688
4	Forest and lumber not provided for elsewhere	29	12	1,795,091	1,511,357	283,734	4,959	17	1,075,897	1,208,530	132,633
	Total, agriculture and animal husbandry	66	32	2,154,655	1,801,893	352,762	6,309	34	1,141,608	1,307,053	165,445
	Extraction of minerals:										
5	Coal mines										
6	Copper mines										
7	Gold and silver and precious metals	2	1	147,477	14,861	132,616	2,652	1	7,291	16,376	9,085
8	Iron mines	1						1	8,068	8,723	655
9	Lead and zinc mines										
10	Quarries	8	6	718,025	684,794	33,231	665	2	7,969	8,072	103
11	Oil, gas, and salt wells										
12	All other	15	6	261,365	209,670	51,695	1,033	9	46,848	100,929	54,081
	Total, extraction of minerals	26	13	1,126,867	909,325	217,542	4,350	13	70,176	134,100	63,924
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	11	6	143,729	128,982	14,747	216	5	12,970	16,074	3,104
14	Canning and preserving (fish and oysters, fruits and vegetables)	6	2	4,464	3,047	1,417	29	4	31,292	33,452	2,160
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	1	1	3,650	3,073	577	12				
17	Bread and bakery products	6	4	58,863	55,934	2,929	59	2	8,657	23,613	14,956
18	Coffee and spices										
19	Flour mills and gristmills	53	45	1,395,097	1,176,928	218,169	4 350	8	80,209	86,279	6,070
20	Sugar refining (not including beet sugar) and molasses										
21	Beet sugar										
22	Confectionery and ice cream	5	2	26,406	22,142	4,264	85	3	54,629	65,259	10,630
23	Food preparations, all other	6	2	176,590	155,115	21,475	429	4	21,365	22,200	835
	Total, food and kindred products	88	62	1,808,799	1,545,221	263,578	5,180	26	209,122	246,877	37,755

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NORTH CAROLINA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine	2	2	$100,527	$72,054	$28,473	$570				
26	Cotton goods	269	252	76,411,553	57,893,596	18,517,957	363,842	17	$1,331,074	$1,737,968	$406,894
27	Hats and caps										
28	Hosiery and knit goods	59	54	8,381,115	6,889,581	1,491,534	28,519	5	45,495	65,763	20,268
29	Silk and silk goods										
30	Woolen and worsted goods	16	15	2,568,347	1,920,141	648,206	11,675	1	624	2,831	2,207
31	Men's clothing	11	8	293,223	250,478	42,745	835	3	29,254	32,672	3,418
32	Women's clothing	3	3	41,443	38,816	2,627	52				
33	Men's and women's other furnishings	3	2	30,219	22,998	7,221	144	1	4,937	6,206	1,269
34	All other	17	13	1,473,460	817,195	656,265	13,250	4	19,969	67,609	47,640
	Total, textiles and their products	380	349	89,299,887	67,904,859	21,395,028	418,887	31	1,431,353	1,913,049	481,696
	Iron and steel products—										
35	Blast furnaces, steel works, and rolling mills	8	7	71,315	59,359	11,956	240	1	1,600	1,986	386
36	Foundry and machine shops	54	44	1,630,165	1,270,934	359,231	7,436	10	249,289	279,385	30,096
	Total, iron and steel products	62	51	1,701,480	1,330,293	371,187	7,676	11	250,889	281,371	30,482
	Lumber and its manufactures—										
37	Sawmills and planing mills	113	70	6,470,784	5,837,501	633,283	12,664	43	2,053,630	2,420,648	367,018
38	Furniture and fixtures	82	69	7,068,265	5,995,175	1,073,090	21,074	13	760,144	838,019	77,875
39	All other woodworking establishments	63	43	2,063,810	1,710,572	353,238	6,889	20	249,950	428,032	178,082
	Total, lumber and its manufactures	258	182	15,602,859	13,543,248	2,059,611	40,627	76	3,063,724	3,686,699	622,975

	Leather and finished products—										
40	Leather, tanned, curried, and finished	3	3	307,073	190,061	117,012	2,341				
41	Boots and shoes										
42	All other	4	3	510,543	350,738	159,805	3,196	1	55,267	59,491	4,224
	Total, leather and finished products	7	6	817,616	540,799	276,817	5,537	1	55,267	59,491	4,224
	Paper and printing—										
43	Paper and wood pulp	2	2	4,752,243	3,829,163	923,080	18,462				
44	Manufactures of paper	4	3	75,989	55,252	20,737	415	1	3,850	5,730	1,880
45	Printing and publishing	88	51	1,546,222	1,435,053	111,169	2,184	37	569,427	642,260	72,833
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	1						1	4,025	4,414	389
	Total, paper and printing	95	56	6,374,454	5,319,468	1,054,986	21,061	39	577,302	652,404	75,102
	Liquors and beverages—										
47	Distilled										
48	Malted	1	1	1,202	524	678	13				
49	All other	49	32	558,217	433,265	124,952	2,337	17	109,487	133,671	24,184
	Total, liquors and beverages	50	33	559,419	433,789	125,630	2,350	17	109,487	133,671	24,184
	Chemicals and allied products—										
50	Chemicals	5	2	23,118	17,657	5,461	110	3	69,464	92,458	22,994
51	Fertilizers	10	7	616,891	374,982	241,909	4,386	3	27,284	48,303	21,019
52	Gas, illuminating and heating	2	1	54,450	45,762	8,688	176	1	18,164	18,328	164
53	Oils, and oil products	41	27	1,622,345	1,293,117	329,228	6,062	14	580,251	679,683	99,432
54	Paints and varnishes	15	14	357,123	310,066	47,057	905	1	1,491	1,571	80
55	Patent medicines	10	5	147,620	135,326	12,294	194	5	30,927	47,223	16,296
56	Petroleum, refined										
57	Soap										
58	All other	11	7	830,846	574,706	256,140	5,123	4	40,175	61,018	20,843
	Total, chemicals and allied products	94	63	3,652,393	2,751,616	900,777	16,956	31	767,756	948,584	180,828
	Stone, clay and glass products—										
	Stone—										
59	Cement	4	2	10,160	4,970	5,190	104	2	9,917	13,407	3,490
60	Marble and stone work	22	9	550,134	470,163	79,971	1,600	13	417,107	473,328	56,221
	Clay—										
61	Brick and tile	34	24	445,918	342,862	103,056	2,004	10	127,552	166,245	38,693
62	Pottery, terra cotta, fire clay, etc	2	2	398,383	328,779	69,604	1,392				
63	All other										
64	Glass and glass products	4	4	214,101	168,923	45,178	904				
	Total, stone, clay, and glass products	66	41	1,618,696	1,315,697	302,999	6,004	25	554,576	652,980	98,404

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NORTH CAROLINA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures	7	6	$237,578	$192,268	$45,310	$906	1		$855	$855
67	Automobiles, motorcycles, and bicycles	3	2	265,387	222,912	42,475	849	1	$11,530	11,664	134
68	Carriages and wagons	19	14	481,691	416,099	65,592	1,126	5	202,350	213,900	11,550
69	Cars (steam railroad, street cars, etc.)	3	2	37,856	35,204	2,652	53	1	96,573	121,054	24,481
70	All other										
	Total, metals and metal products other than iron and steel	32	24	1,022,512	866,483	156,029	2,934	8	310,453	347,473	37,020
	Miscellaneous industries—										
71	Tobacco	15	11	55,975,412	47,012,216	8,963,196	179,264	4	155,297	179,646	24,349
72	Agricultural implements	4	4	108,358	81,604	26,754	536				
73	Electrical machinery	6	6	97,682	75,202	22,480	450				
74	Musical instruments, pianos, organs, etc	1	1	29,481	28,856	625	13				
75	Rubber goods	1						1		156	156
76	Fur goods										
77	Shipbuilding										
78	Building construction	9	7	333,930	249,071	84,859	1,698	2	43,151	83,705	40,554
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	13	7	1,023,193	969,625	53,568	1,072	6	63,958	89,153	25,195
80	Engineering	8	4	102,427	94,652	7,775	157	4	17,142	23,649	6,507
81	All other	60	48	1,602,923	1,372,222	230,701	4,410	12	161,247	182,497	21,250
	Total, miscellaneous industries	117	88	59,273,406	49,883,448	9,389,958	187,600	29	440,795	558,806	118,011
	Grand total, manufacturing and mechanical industries	1,249	955	181,731,521	145,434,921	36,296,600	714,812	294	7,770,724	9,481,405	1,710,681

	Public utilities:										
82	Electric and gas lighting and power companies	65	46	8,322,256	6,744,951	1,577,305	31,542	19	366,872	569,535	202,663
83	Railroads, steam	33	18	46,899,004	35,816,956	11,082,048	221,641	15	396,760	529,930	133,170
84	Railways, electric, city and suburban	15	7	1,641,537	1,398,018	243,519	4,281	8	231,906	335,595	103,689
85	Steamship transportation companies	13	7	70,857	64,206	6,651	134	6	56,696	64,129	7,433
86	Waterworks	15	8	584,303	503,600	80,703	1,615	7	89,863	119,022	29,159
87	Express companies	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
88	Telephone, telegraph, and radio companies	142	95	929,500	668,803	260,697	5,188	47	47,557	51,777	4,220
89	All other	111	77	959,827	754,878	204,949	3,888	34	154,515	216,361	61,846
	Total, public utilities	394	258	59,407,284	45,951,412	13,455,872	268,289	136	1,344,169	1,886,349	542,180
	Banks and insurance companies:										
	Banks—										
90	National banks	82	78	3,516,747	2,339,931	1,176,816	23,461	4	93,489	164,101	70,612
91	Savings banks and State banks	383	362	4,763,501	3,256,366	1,507,135	29,975	21	46,779	56,802	10,023
92	Trust companies	38	37	1,048,308	717,095	331,213	6,579	1	2,820	2,838	18
	Total, banks	503	477	9,328,556	6,313,392	3,015,164	60,015	26	143,088	223,741	80,653
	Insurance companies—										
93	Life	9	7	3,352,514	3,005,324	347,190	6,945	2	521,687	563,501	41,814
94	Fire and marine (stock)	11	9	1,066,053	941,485	124,568	2,490	2	99,693	108,754	9,061
95	Fire and marine (mutual)	4	4	5,102	.....	5,102	102	.....	.....	.....	.....
96	Casualty	5	4	23,512	18,295	5,217	104	1	.....	1,633	1,633
97	Fidelity and surety	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
98	All other	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total, insurance companies	29	24	4,447,181	3,965,104	482,077	9,641	5	621,380	673,888	52,508
	Grand total, banks and insurance companies	532	501	13,775,737	10,278,496	3,497,241	69,656	31	764,468	897,629	133,161
	Merchandising companies:										
99	Department stores	14	10	318,697	232,754	85,943	1,519	4	124,332	137,994	13,662
100	Wholesale jobbers	219	198	5,593,017	3,527,362	2,065,655	40,861	21	256,269	307,138	50,869
101	Real estate	140	85	943,740	731,014	212,726	3,895	55	266,011	296,865	96,854
102	Amusement companies	56	25	255,108	232,636	22,472	450	31	259,799	309,919	50,120
103	Hotels and restaurants	39	26	1,221,707	1,117,925	103,782	2,095	13	203,183	225,001	21,818
	Total, merchandising companies	468	344	8,332,269	5,841,691	2,490,578	48,820	124	1,049,594	1,276,917	227,323
104	All other corporations of every description not elsewhere provided for	1,834	1,335	18,239,311	13,667,103	4,572,208	87,949	499	2,689,271	3,744,824	1,055,553
105	Corporations—inactive	452	.....	.....	.....	.....	.....	452	.....	38,570	38,570
	Total, miscellaneous companies	2,286	1,335	18,239,311	13,667,103	4,572,208	87,949	951	2,689,271	3,783,394	1,094,123
	Grand total for the State of North Carolina	5,021	3,438	284,767,644	223,884,841	60,882,803	1,200,185	1,583	14,830,010	18,766,847	3,936,837

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NORTH DAKOTA.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Agriculture and animal husbandry:										
1	Farming	45	20	$341,180	$249,858	$91,322	$1,639	25	$159,265	$209,875	$50,610
2	Florists and fruit growers	3						3	6,765	12,011	5,246
3	Stock raising	14	8	52,359	44,732	7,627	153	6	43,345	61,879	18,534
4	Forest and lumber not provided for elsewhere	2	1	12,752	5,996	6,756	135	1	389	754	365
	Total, agriculture and animal husbandry	64	29	406,291	300,586	105,705	1,927	35	209,764	284,519	74,755
	Extraction of minerals:										
5	Coal mines	7	6	87,455	78,039	9,416	189	1	7,466	15,402	7,936
6	Copper mines										
7	Gold and silver and precious metals										
8	Iron mines										
9	Lead and zinc mines										
10	Quarries										
11	Oil, gas, and salt wells	2	1	2,863	2,752	111	2	1	34,998	38,801	3,803
12	All other	1	1	457	104	353	7				
	Total, extraction of minerals	10	8	90,775	80,895	9,880	198	2	42,464	54,203	11,739
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	18	17	176,264	164,626	11,638	233	1	1,045	1,261	216
14	Canning and preserving (fish and oysters, fruits and vegetables)										
15	Oleomargarine										
16	Slaughtering and meatpacking, and meat products	1	1	34,813	22,997	11,816	236				
17	Bread and bakery products										
18	Coffee and spices	1	1	49,332	31,584	17,748	311				
19	Flour mills and grist mills	26	17	379,651	282,677	96,974	1,866	9	92,721	115,827	23,106
20	Sugar refining (not including beet sugar) and molasses										

21	Beet sugar										
22	Confectionery and ice cream	4	1	96,255	61,098	35,157	703	3	71,818	109,630	37,812
23	Food preparations, all other										
	Total, food and kindred products	50	37	736,315	562,982	173,333	3,349	13	165,584	226,718	61,134
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods										
27	Hats and caps										
28	Hosiery and knit goods										
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing										
32	Women's clothing										
33	Men's and women's other furnishings	1	1	19,477	19,303	174	3				
34	All other	1						1	1,144	1,409	265
	Total, textiles and their products	2	1	19,477	19,303	174	3	1	1,144	1,409	265
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	1	1	585	377	208	4				
36	Foundry and machine shops	11	9	184,266	148,037	36,229	724	2	1,082	4,424	3,342
	Total, iron and steel products	12	10	184,851	148,414	36,437	728	2	1,082	4,424	3,342
	Lumber and its manufactures—										
37	Sawmills and planing mills	4	4	100,117	75,459	24,658	493				
38	Furniture and fixtures										
39	All other woodworking establishments	3	1	14,347	12,035	2,312	46	2	637	1,005	368
	Total, lumber and its manufactures	7	5	114,464	87,494	26,970	539	2	637	1,005	368
	Leather and finished products—										
40	Leather, tanned, curried, and finished										
41	Boots and shoes										
42	All other	3	3	164,336	113,779	50,557	984				
	Total, leather and finished products	3	3	164,336	113,779	50,557	984				
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper	1						1	35,985	50,169	14,184
45	Printing and publishing	30	25	938,246	857,166	81,080	1,503	5	74,592	83,040	8,448
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)										
	Total, paper and printing	31	25	938,246	857,166	81,080	1,503	6	110,577	133,209	22,632

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NORTH DAKOTA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Liquors and beverages—										
47	Distilled										
48	Malted										
49	All other	7	6	$147,864	$132,405	$15,459	$268	1	$18,092	$18,092	
	Total, liquors and beverages	7	6	147,864	132,405	15,459	268	1	18,092	18,092	
	Chemicals and allied products—										
50	Chemicals	1						1	12,643	12,965	$322
51	Fertilizers										
52	Gas, illuminating and heating	1	1	23,211	19,791	3,420	68				
53	Oils, and oil products										
54	Paints and varnishes										
55	Patent medicines										
56	Petroleum, refined										
57	Soap										
58	All other										
	Total, chemicals and allied products	2	1	23,211	19,791	3,420	68	1	12,643	12,965	322
	Stone, clay, and glass products—										
	Stone—										
59	Cement	2	1	118	111	7	1	1	9,886	11,169	1,283
60	Marble and stone work										
	Clay—										
61	Brick and tile	5	1	24,420	8,235	16,185	324	4	37,087	61,475	24,388
62	Pottery, terra cotta, fire clay, etc.										
63	All other										
64	Glass and glass products										
	Total, stone, clay, and glass products	7	2	24,538	8,346	16,192	325	5	46,973	72,644	25,671

	Metals and metal products other than iron and steel...										
65	Smelters										
66	Manufactures	1	1	20,250	19,650	600	12				
67	Automobiles, motorcycles, and bicycles	4	4	80,878	48,197	32,681	654				
68	Carriages and wagons										
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metal products other than iron and steel	5	5	101,128	67,847	33,281	666				
	Miscellaneous industries—										
71	Tobacco										
72	Agricultural implements	1	1	908	782	126	3				
73	Electrical machinery	1						1	1,771	2,193	422
74	Musical instruments, pianos, organs, etc										
75	Rubber goods										
76	Fur goods										
77	Shipbuilding										
78	Building construction	3	1	1,350	445	905	18	2	5,746	10,163	4,417
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	8	5	164,398	127,216	37,182	744	3	295,826	298,208	2,382
80	Engineering										
81	All other	6	5	238,999	212,422	26,577	531	1	4,782	6,679	1,897
	Total, miscellaneous industries	19	12	405,655	340,865	64,790	1,296	7	308,125	317,243	9,118
	Grand total, manufacturing and mechanical industries	145	107	2,860,085	2,358,392	501,693	9,729	38	664,857	787,709	122,852
	Public utilities:										
82	Electric and gas lighting and power companies	30	21	384,550	292,020	92,530	1,848	9	785,709	790,478	4,769
83	Railroads, steam	2						2	198,992	267,711	68,719
84	Railways, electric, city and suburban	5	2	77,191	57,183	20,008	400	3	36,676	60,939	24,263
85	Steamship transportation companies	1						1	36,124	44,284	8,160
86	Waterworks										
87	Express companies										
88	Telephone, telegraph, and radio companies	118	88	774,122	629,321	144,801	2,882	30	49,798	57,057	7,259
89	All other	47	42	712,806	492,869	219,937	3,941	5	17,375	22,137	4,762
	Total, public utilities	203	153	1,948,669	1,471,393	477,276	9,071	50	1,124,674	1,242,606	117,932
	Banks and insurance companies:										
	Banks—										
90	National banks	159	149	4,399,389	3,211,311	1,188,078	23,698	10	120,788	133,866	13,078
91	Savings banks and State banks	661	598	7,416,918	5,273,132	2,143,786	42,739	63	311,215	368,757	57,542
92	Trust companies	8	8	439,374	246,401	192,973	3,859				
	Total, banks	828	755	12,255,681	8,730,844	3,524,837	70,296	73	432,003	502,623	70,620

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NORTH DAKOTA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Banks and insurance companies—Continued.										
	Insurance companies—										
93	Life	3	2	$210,415	$185,640	$24,775	$495	1	$33,508	$40,228	$6,720
94	Fire and marine (stock)										
95	Fire and marine (mutual)	14	14	17,125		17,125	343				
96	Casualty	57	45	173,311	139,977	33,334	669	12	229,671	296,092	66,421
97	Fidelity and surety										
98	All other	1	1	4,694	2,319	2,375	25				
	Total, insurance companies	75	62	405,545	327,936	77,609	1,532	13	263,179	336,320	73,141
	Grand total, banks and insurance companies	903	817	12,661,226	9,058,780	3,602,446	71,828	86	695,182	838,943	143,761
	Merchandising companies:										
99	Department stores	14	14	846,283	650,676	195,607	3,664				
100	Wholesale jobbers	102	95	3,035,783	1,917,443	1,118,340	22,256	7	12,085	30,850	18,765
101	Real estate	74	54	1,076,354	719,012	357,342	6,569	20	315,436	379,725	64,289
102	Amusement companies	24	15	72,474	65,265	7,209	144	9	119,529	127,597	8,068
103	Hotels and restaurants	5	4	251,680	226,677	25,003	501	1	668	670	2
	Total, merchandising companies	219	182	5,282,574	3,579,073	1,703,501	33,134	37	447,718	538,842	91,124
104	All other corporations of every description not elsewhere provided for	1,138	924	12,228,110	7,964,190	4,263,920	81,177	214	954,871	1,415,121	460,250
105	Corporations—inactive	87						87		3,946	3,946
	Total, miscellaneous companies	1,225	924	12,228,110	7,964,190	4,263,920	81,177	301	954,871	1,419,067	464,196
	Grand total for the State of North Dakota	2,769	2,220	35,477,730	24,813,309	10,664,421	207,064	549	4,139,530	5,165,889	1,026,359

OHIO.

	Agriculture and animal husbandry:										
1	Farming	60	30	$851,340	$539,684	$311,656	$5,929	30	$204,152	$278,643	$74,491
2	Florists and fruit growers	62	38	1,698,298	1,531,972	166,326	3,246	24	353,220	435,310	82,090
3	Stock raising	12	6	103,407	91,123	12,284	245	6	56,660	94,326	37,666
4	Forest and lumber not provided for elsewhere	20	13	670,033	403,783	266,250	5,325	7	469,731	550,112	80,381
	Total, agriculture and animal husbandry	154	87	3,323,078	2,566,562	756,516	14,745	67	1,083,763	1,358,391	274,628
	Extraction of minerals:										
5	Coal mines	218	161	41,335,301	33,616,229	7,719,072	154,263	57	3,376,124	4,327,323	951,199
6	Copper mines	3	1	2,698,764	1,531,043	1,167,721	23,354	2	298,919	349,791	50,872
7	Gold and silver and precious metals	5	1	8,152	3,026	5,126	103	4	78,155	146,446	68,291
8	Iron mines	45	30	26,969,957	15,461,921	11,508,036	230,027	15	3,016,969	3,648,476	631,507
9	Lead and zinc mines	3	2	280,061	202,434	77,627	1,552	1	140,547	157,334	16,787
10	Quarries	27	15	5,910,045	4,637,055	1,272,990	25,221	12	163,723	214,545	50,822
11	Oil, gas, and salt wells	264	159	37,794,104	16,996,209	20,797,895	413,121	105	807,729	1,393,343	585,614
12	All other	91	41	5,211,332	3,646,214	1,565,118	31,303	50	798,330	1,253,445	455,115
	Total, extraction of minerals	656	410	120,207,716	76,094,131	44,113,585	878,944	246	8,680,496	11,490,702	2,810,207
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	82	62	7,296,036	6,116,429	1,179,607	23,572	20	385,133	420,677	35,544
14	Canning and preserving (fish and oysters, fruits and vegetables)	50	36	1,213,230	1,006,053	207,177	4,074	14	221,019	306,919	85,900
15	Oleomargarine	1	1	512,668	364,118	148,550	2,971	.....	.....	.....	.....
16	Slaughtering and meat packing, and meat products	36	32	4,742,855	3,692,687	1,050,168	19,795	4	133,301	187,509	54,208
17	Bread and bakery products	64	50	5,062,320	4,475,526	586,794	10,619	14	786,709	867,472	80,763
18	Coffee and spices	13	9	2,177,068	1,527,765	649,303	12,986	4	256,217	279,952	23,735
19	Flour mills and gristmills	112	98	5,391,413	4,011,980	1,379,433	26,872	14	211,165	296,941	85,776
20	Sugar refining (not including beet sugar) and molasses	1	1	5,223	4,048	1,175	24	.....	.....	.....	.....
21	Beet sugar	1	1	1,205,646	816,922	388,724	6,887	.....	.....	.....	.....
22	Confectionery and ice cream	70	49	3,992,285	3,428,663	563,622	11,251	21	851,721	938,773	87,052
23	Food preparations, all other	46	30	3,060,523	2,394,036	666,487	13,271	16	393,077	451,935	58,858
	Total, food and kindred products	476	369	34,659,267	27,838,227	6,821,040	132,322	107	3,238,342	3,750,178	511,836
	Textiles and their products—										
24	Carpets and rugs	2	1	8,226	7,739	487	10	1	554	554	.....
25	Cordage and twine	4	4	1,697,266	1,019,777	677,489	12,968	.....	.....	.....	.....
26	Cotton goods	10	8	515,313	383,471	131,842	2,616	2	2,684	4,463	1,779
27	Hats and caps	10	6	250,360	216,314	34,046	537	4	35,343	38,849	3,506
28	Hosiery and knit goods	24	20	4,885,726	3,198,524	1,687,202	32,653	4	160,336	183,953	23,617
29	Silk and silk goods	1	1	81,217	74,668	6,549	131	.....	.....	.....	.....
30	Woolen and worsted goods	14	12	10,735,659	8,360,511	2,375,148	41,254	2	52,454	53,223	769
31	Men's clothing	30	30	5,244,512	4,020,553	1,223,959	24,362	.....	.....	.....	.....
32	Women's clothing	56	45	8,286,040	6,829,919	1,456,121	27,128	11	696,717	767,146	70,429
33	Men's and women's other furnishings	38	34	4,156,113	3,420,480	735,633	13,902	4	32,735	36,264	3,529
34	All other	43	34	3,781,577	2,828,262	953,315	18,276	9	61,583	75,158	13,575
	Total, textiles and their products	232	195	39,642,009	30,360,218	9,281,791	173,837	37	1,042,406	1,159,610	117,204

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

OHIO—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	107	84	$176,636,495	$74,496,297	$102,140,198	$2,032,876	23	$6,173,204	$6,512,597	$339,393
36	Foundry and machine shops	1,014	805	339,166,214	221,031,590	118,134,624	2,310,086	209	13,208,251	15,559,180	2,350,929
	Total, iron and steel products	1,121	889	515,802,709	295,527,887	220,274,822	4,342,962	232	19,381,455	22,071,777	2,690,322
	Lumber and its manufactures—										
37	Sawmills and planing mills	126	104	8,738,806	6,803,627	1,935,179	37,312	22	1,075,919	1,158,686	82,767
38	Furniture and fixtures	96	72	8,685,893	6,865,627	1,820,266	35,956	24	854,773	971,677	116,904
39	All other woodworking establishments	169	125	16,136,419	12,716,327	3,420,092	66,604	44	2,078,381	2,322,300	243,919
	Total, lumber and its manufactures	391	301	33,561,118	26,385,581	7,175,537	139,872	90	4,009,073	4,452,663	443,590
	Leather and finished products—										
40	Leather, tanned, curried, and finished	30	28	9,104,662	6,122,195	2,982,467	59,331	2	16,748	26,322	9,574
41	Boots and shoes	49	41	17,832,250	14,459,622	3,372,628	66,270	8	205,489	256,650	51,161
42	All other	43	28	3,882,282	2,323,790	1,558,492	28,379	15	334,666	382,231	47,565
	Total, leather and finished products	122	97	30,819,194	22,905,607	7,913,587	153,980	25	556,903	665,203	108,300
	Paper and printing—										
43	Paper and wood pulp	6	6	2,564,241	1,490,367	1,073,874	21,477	.....	.....	.....	.....
44	Manufactures of paper	108	100	28,507,635	18,397,414	10,110,221	200,355	8	335,674	393,036	57,362
45	Printing and publishing	512	393	37,730,599	32,167,685	5,562,914	108,146	119	3,192,271	3,781,809	589,538
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	43	32	1,384,139	1,257,692	126,447	2,390	11	367,335	421,420	54,085
	Total, paper and printing	669	531	70,186,614	53,313,158	16,873,456	332,368	138	3,895,280	4,596,265	700,985

	Liquors and beverages—										
47	Distilled	22	17	2,161,946	1,569,630	892,316	16,681	5	51,228	68,362	17,134
48	Malted	85	75	33,249,176	27,727,886	5,521,290	107,067	10	3,477,965	3,608,326	130,361
49	All other	51	41	4,164,229	3,483,337	680,892	12,140	10	615,441	692,100	76,659
	Total, liquors and beverages	158	133	39,875,351	32,780,853	7,094,498	135,888	25	4,144,634	4,368,788	224,154
	Chemicals and allied products—										
50	Chemicals	55	42	21,000,782	10,841,838	10,158,944	202,569	13	30,649	74,102	43,453
51	Fertilizers	16	13	2,836,500	1,761,647	1,074,853	21,497	3	8,559	10,108	1,549
52	Gas, illuminating and heating	27	21	2,845,368	2,044,106	801,262	16,025	6	17,671	46,182	28,511
53	Oils, and oil products	28	24	7,586,167	4,854,093	2,732,074	51,812	4	151,583	302,457	159,874
54	Paints and varnishes	73	62	17,190,647	12,251,362	4,939,285	95,785	11	149,128	158,296	9,168
55	Patent medicines	50	24	2,369,552	1,580,699	788,853	15,608	26	701,332	998,900	297,568
56	Petroleum, refined	14	12	36,050,480	28,320,834	7,729,646	151,594	2	37,649	44,467	6,818
57	Soap	24	18	16,613,995	9,179,812	7,234,183	114,408	6	95,737	106,943	11,206
58	All other	140	94	52,388,780	38,587,137	13,801,643	270,972	46	786,438	928,844	142,406
	Total, chemicals and allied products	427	310	158,682,271	109,421,528	49,260,743	943,270	117	1,978,746	2,670,299	691,553
	Stone, clay, and glass products—										
	Stone—										
59	Cement	32	21	4,578,143	3,563,577	1,014,566	20,263	11	370,077	418,661	48,584
60	Marble and stone work	106	63	5,004,316	4,352,322	651,994	12,902	43	844,804	992,695	147,891
	Clay—										
61	Brick and tile	136	86	9,726,820	8,330,276	1,396,544	27,856	50	2,325,686	2,619,702	294,016
62	Pottery, terra cotta, fire clay, etc	84	74	15,778,844	13,780,706	1,998,138	39,420	10	1,177,312	1,251,108	73,796
63	All other	21	18	2,248,751	1,779,939	468,812	9,115	3	92,373	110,681	18,308
64	Glass and glass products	57	49	16,481,780	12,420,252	4,061,528	77,255	8	700,064	774,726	74,662
	Total, stone, clay, and glass products	436	311	53,818,651	44,227,072	9,591,582	186,811	125	5,510,316	6,167,573	657,257
	Metals and metal products other than iron and steel—										
65	Smelters	13	12	4,333,196	2,109,916	2,223,280	42,958	1	4,152	32,927	28,775
66	Manufactures	261	210	49,173,288	33,707,976	15,465,312	307,141	51	1,988,808	2,199,177	210,369
67	Automobiles, motorcycles, and bicycles	130	83	56,516,074	26,552,657	29,963,417	597,577	47	3,259,615	3,919,509	659,891
68	Carriages and wagons	74	48	5,264,284	4,214,058	1,050,226	20,136	26	1,447,022	1,610,201	163,179
69	Cars (steam railroad, street cars, etc.)	16	11	9,482,803	8,668,532	814,271	14,424	5	171,641	220,933	49,292
70	All other	3	2	153,748	118,942	34,806	696	1	.....	316	316
	Total, metals and metal products other than iron and steel	497	366	124,923,393	75,372,081	49,551,312	982,932	131	6,871,238	7,983,063	1,111,825
	Miscellaneous industries—										
71	Tobacco	42	29	4,985,021	4,196,498	788,523	15,507	13	221,391	254,506	33,115
72	Agricultural implements	29	19	4,343,787	3,487,996	855,791	13,919	10	268,985	315,666	46,681
73	Electrical machinery	124	89	14,054,965	8,695,520	5,359,445	106,337	35	2,276,246	2,578,629	302,383
74	Musical instruments, pianos, organs, etc	21	12	1,541,825	964,496	577,329	11,376	9	462,856	503,204	40,348
75	Rubber goods	91	55	86,444,665	63,077,435	23,367,230	466,519	36	2,533,355	2,990,474	457,119
76	Fur goods	2	2	63,777	61,085	2,692	50	.....	.....	.....	.....
77	Shipbuilding	5	3	490,028	291,127	198,901	3,980	2	6,728	36,750	30,022
78	Building construction	119	73	6,303,712	5,454,719	848,993	15,362	46	1,759,330	2,050,387	291,057

TABLE 10a. CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

OHIO—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Miscellaneous industries—Continued.										
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	185	106	$19,664,471	$18,358,721	$1,305,750	$24,634	79	$5,049,178	$5,563,209	$514,031
80	Engineering	62	46	7,721,828	6,529,212	1,192,616	23,852	16	2,100,657	2,352,571	251,914
81	All other	404	308	36,766,734	29,667,865	7,098,869	132,904	96	1,929,549	2,329,512	399,963
	Total, miscellaneous industries	1,084	742	182,380,813	140,784,674	41,596,139	814,440	342	16,608,275	18,974,908	2,366,633
	Grand total, manufacturing and mechanical industries	5,613	4,244	1,284,351,393	858,916,886	425,434,507	8,338,682	1,369	67,236,668	76,860,327	9,623,659
	Public utilities—										
82	Electric and gas lighting and power companies	192	153	26,647,747	19,826,943	6,820,804	136,365	39	1,232,647	1,438,839	206,192
83	Railroads, steam	77	46	137,360,577	112,709,110	24,651,467	491,582	31	2,767,087	3,639,113	872,026
84	Railways, electric, city and suburban	82	57	42,681,410	36,218,120	6,463,290	128,669	25	2,848,361	3,121,983	273,622
85	Steamship transportation companies	72	65	31,962,483	23,342,896	8,619,587	171,192	7	243,451	336,717	93,266
86	Waterworks	29	26	8,245,003	5,293,705	2,951,298	58,865	3	26,661	32,278	5,617
87	Express companies	2	2	87,795	82,685	5,110	102				
88	Telephone, telegraph, and radio companies	404	314	14,501,930	11,983,187	2,538,743	50,361	90	718,761	782,051	63,290
89	All other	225	181	23,224,404	14,008,207	9,216,197	183,817	44	709,320	851,054	141,734
	Total, public utilities	1,083	844	284,711,349	223,444,853	61,266,496	1,220,953	239	8,546,288	10,202,035	1,655,747
	Banks and insurance companies:										
	Banks—										
90	National banks	362	328	25,072,233	17,773,893	7,298,340	141,515	34	1,312,263	1,491,931	179,668
91	Savings banks and State banks	626	584	25,446,416	19,012,973	6,433,443	127,093	42	1,093,868	1,413,547	319,679
92	Trust companies	61	57	19,578,063	15,779,812	3,798,251	64,560	4	49,614	72,267	22,653
	Total, banks	1,049	969	70,096,712	52,566,678	17,530,034	333,168	80	2,455,745	2,977,745	522,000

	Insurance companies—											
93	Life	15	11	38,037,058	36,026,258	2,010,800	40,218	4	538,547	652,764	114,217
94	Fire and marine (stock)	11	9	1,663,882	1,250,312	413,570	8,271	2	3,418	12,472	9,054
95	Fire and marine (mutual)	48	48	265,179	.....	265,179	5,304	.....	.....	.....	.....
96	Casualty	33	29	775,143	521,770	253,373	5,069	4	378,380	396,907	18,527
97	Fidelity and surety	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
98	All other	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total, insurance companies	107	97	40,741,262	37,798,340	2,942,922	58,862	10	920,345	1,062,143	141,798
	Grand total, banks and insurance companies	1,156	1,066	110,837,974	90,365,018	20,472,956	392,030	90	3,376,090	4,039,888	663,798
	Merchandising companies:										
99	Department stores	39	36	6,645,441	5,276,434	1,369,007	27,383	3	25,145	44,842	19,697
100	Wholesale jobbers	724	637	72,014,095	50,890,441	21,123,654	416,306	87	1,697,184	2,036,035	338,851
101	Real estate	514	360	8,208,768	5,759,462	2,449,306	47,685	154	2,241,696	2,868,119	626,423
102	Amusement companies	280	174	8,186,521	7,102,132	1,084,389	21,599	106	2,383,293	2,641,923	258,630
103	Hotels and restaurants	140	98	10,692,304	9,575,245	1,117,059	22,291	42	1,688,620	1,895,630	207,010
	Total, merchandising companies	1,697	1,305	105,747,129	78,603,714	27,143,415	535,264	392	8,035,938	9,486,549	1,450,611
104	All other corporations of every description not elsewhere provided for	5,975	4,295	184,548,760	133,591,257	50,957,503	984,181	1,680	35,306,688	41,578,286	6,271,598
105	Corporations—inactive	1,326	.....	.....	.....	.....	.....	1,326	1,248	285,658	284,410
	Total, miscellaneous companies	7,301	4,295	184,548,760	133,591,257	50,957,503	984,181	3,006	35,307,936	41,863,944	6,556,008
	Grand total for the State of Ohio	17,660	12,251	2,093,727,399	1,463,582,421	630,144,978	12,364,799	5,409	132,267,179	155,301,837	23,034,658

OKLAHOMA.

	Agriculture and animal husbandry:										
1	Farming	3	2	$10,042	$9,684	$358	$7	1	$1,675	$2,743	$1,068
2	Florists and fruit growers	4	2	20,657	19,492	1,165	24	2	17,299	19,273	1,974
3	Stock raising	5	4	17,350	12,710	4,640	93	1	107,097	113,185	6,088
4	Forest and lumber not provided for elsewhere	5	3	38,942	26,673	12,269	246	2	231,615	261,886	30,271
	Total, agriculture and animal husbandry	17	11	86,991	68,559	18,432	370	6	357,686	397,087	39,401
	Extraction of minerals:										
5	Coal mines	41	25	2,943,565	2,755,596	187,969	3,698	16	1,270,855	1,449,534	178,679
6	Copper mines	1	1	3,252	1,108	2,144	43	.....	.....	.....	.....
7	Gold and silver and precious metals	2	2	10,544	1,495	9,049	181	.....	.....	.....	.....
8	Iron mines	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9	Lead and zinc mines	18	7	1,336,637	786,917	549,720	10,761	11	284,872	360,417	75,545
10	Quarries	1	.....	.....	.....	.....	.....	1	600	3,600	3,000
11	Oil, gas, and salt wells	870	541	107,571,953	37,803,817	69,768,136	1,382,532	329	2,182,575	4,270,636	2,088,061
12	All other	39	22	1,523,257	1,083,244	440,013	8,741	17	117,462	183,661	66,199
	Total, extraction of minerals	972	598	113,389,208	42,432,177	70,957,031	1,405,956	374	3,856,364	6,267,848	2,411,484

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

OKLAHOMA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	8	3	$59,619	$55,433	$4,186	$84	5	$35,245	$37,612	$2,367
14	Canning and preserving (fish and oysters, fruits and vegetables)										
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	2	2	1,594,586	1,472,283	122,303	2,446				
17	Bread and bakery products	5	5	483,152	448,220	34,932	560				
18	Coffee and spices										
19	Flour mills and grist mills	45	37	3,725,329	2,958,745	766,584	14,769	8	182,645	219,157	36,512
20	Sugar refining (not including beet sugar) and molasses										
21	Beet sugar										
22	Confectionery and ice cream	7	6	106,577	87,653	18,924	372	1	3,314	4,478	1,164
23	Food preparations, all other										
	Total, food and kindred products	67	53	5,969,263	5,022,334	946,929	18,231	14	221,204	261,247	40,043
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine	1	1	85,590	32,050	53,540	1,071				
26	Cottongoods	4	3	144,569	90,565	54,004	871	1	7,691	13,840	6,149
27	Hats and caps										
28	Hosiery and knit goods	2	2	404,907	234,841	170,066	3,402				
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing	4	4	187,338	128,705	58,633	1,170				
32	Women's clothing										
33	Men's and women's other furnishings	2						2	70,590	73,285	2,695
34	All other	1	1	17,848	16,268	1,580	32				
	Total, textiles and their products	14	11	840,252	502,429	337,823	6,546	3	78,281	87,125	8,844

	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	1	1	16,148	6,790	9,358	140				
36	Foundry and machine shops	49	36	2,536,597	1,740,643	795,954	15,919	13	100,546	459,822	359,276
	Total, iron and steel products	50	37	2,552,745	1,747,433	805,312	16,059	13	100,546	459,822	359,276
	Lumber and its manufactures—										
37	Sawmills and planing mills	25	24	1,095,171	771,654	323,517	6,467	1	8,569	9,181	612
38	Furniture and fixtures	4	3	195,174	158,820	36,354	628	1	1,044	1,217	173
39	All other woodworking establishments	6	4	148,132	97,531	50,601	1,003	2	33,801	37,732	3,931
	Total, lumber and its manufactures	35	31	1,438,477	1,028,005	410,472	8,098	4	43,414	48,130	4,716
	Leather and finished products—										
40	Leather, tanned, curried, and finished										
41	Boots and shoes	2	2	56,760	47,890	8,870	178				
42	All other										
	Total, leather and finished products	2	2	56,760	47,890	8,870	178				
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper										
45	Printing and publishing	76	52	1,968,239	1,837,380	130,859	2,617	21	506,244	552,515	46,271
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	2	1	28,456	26,247	2,209	44	1	11,667	12,072	405
	Total, paper and printing	78	53	1,996,695	1,863,627	133,068	2,661	25	517,911	564,587	46,676
	Liquors and beverages—										
47	Distilled										
48	Malted	1	1	197,584	168,369	29,215	584				
49	All other	7	6	56,443	46,552	9,891	198	1	5,816	5,857	41
	Total, liquors and beverages	8	7	254,027	214,921	39,106	782	1	5,816	5,857	41
	Chemicals and allied products—										
50	Chemicals	3	1	61,150	37,031	24,119	482	2	908	3,131	2,223
51	Fertilizers	1						1	20,064	29,260	9,196
52	Gas, illuminating and heating	14	8	2,836,304	2,180,755	655,549	12,475	6	16,958	42,596	25,638
53	Oils, and oil products	28	21	7,132,171	4,423,042	2,709,129	48,511	7	231,447	279,405	47,958
54	Paints and varnishes										
55	Patent medicines	4	3	15,373	12,368	3,005	60	1	1,558	1,571	13
56	Petroleum, refined	54	40	20,245,815	9,061,702	11,184,113	192,403	14	187,975	307,199	119,224
57	Soap	2						2	59,364	99,276	39,912
58	All other	9	5	250,918	207,456	43,462	869	4	30,054	35,464	5,410
	Total, chemicals and allied products	115	78	30,541,731	15,922,354	14,619,377	254,800	37	548,328	797,902	249,574

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

OKLAHOMA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Stone, clay, and glass products—										
	Stone—										
59	Cement	3	3	$807,889	$474,429	$333,460	$6,669				
60	Marble and stone work	4	2	32,211	28,954	3,257	65	2	$860	$139,171	$138,311
	Clay—										
61	Brick and tile	18	8	362,636	289,190	73,446	1,469	10	330,868	360,288	29,420
62	Pottery, terra cotta, fire clay, etc										
63	All other										
64	Glass and glass products	8	7	2,100,724	1,825,549	275,175	5,497	1	152,730	216,978	64,248
	Total, stone, clay, and glass products	33	20	3,303,460	2,618,122	685,338	13,700	13	484,458	716,437	231,979
	Metals and metal products other than iron and steel—										
65	Smelters	11	10	7,905,474	6,786,721	1,118,753	22,375	1	5,839	6,272	433
66	Manufactures	7	1	59,959	36,095	23,864	477	6	21,658	26,545	4,887
67	Automobiles, motorcycles, and bicycles	4	2	59,275	46,651	12,624	253	2	10,981	13,565	2,584
68	Carriages and wagons	1						1	5,364	6,151	787
69	Cars (steam railroad, street cars, etc)	2	1	12,646	11,211	1,435	29	1	662,624	662,838	214
70	All other										
	Total, metals and metal products other than iron and steel	25	14	8,037,354	6,880,678	1,156,676	23,134	11	706,466	715,371	8,905
	Miscellaneous industries—										
71	Tobacco										
72	Agricultural implements	1						1	21,927	21,927	
73	Electrical machinery	3	3	112,145	87,423	24,722	494				
74	Musical instruments, pianos, organs, etc										
75	Rubber goods	1	1	3,208	3,111	97	2				
76	Fur goods										
77	Shipbuilding										
78	Building construction	11	6	181,250	170,164	11,086	198	5	33,450	52,591	19,141

79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	30	16	427,630	382,642	44,988	900	14	462,137	495,402	33,265
80	Engineering	3	2	46,164	32,905	13,259	265	1	950	2,359	1,409
81	All other	76	58	2,147,770	1,784,427	363,343	7,220	18	266,280	295,547	29,267
	Total, miscellaneous industries	125	86	2,918,167	2,460,672	457,495	9,079	39	784,744	867,826	83,082
	Grand total, manufacturing and mechanical industries	552	392	57,908,931	38,308,465	19,600,466	353,268	160	3,491,168	4,524,304	1,033,136
	Public utilities:										
82	Electric and gas lighting and power companies	81	63	5,721,526	4,573,681	1,147,845	22,626	18	516,062	585,782	69,720
83	Railroads, steam	4	1	151,229	112,058	39,171	588	3	191,983	207,706	15,723
84	Railways, electric, city and suburban	20	10	1,818,720	1,528,151	290,569	4,996	10	922,660	976,470	53,810
85	Steamship transportation companies	1						1	1,200	1,430	230
86	Waterworks	7	5	67,975	61,349	6,626	129	2	9,300	10,873	1,573
87	Express companies										
88	Telephone, telegraph, and radio companies	110	72	3,922,027	3,124,228	797,799	15,955	38	89,984	101,419	11,435
89	All other	42	29	744,959	598,722	146,237	2,908	13	77,278	94,703	17,425
	Total, public utilities	265	180	12,426,436	9,998,189	2,428,247	47,202	85	1,808,467	1,978,383	169,916
	Banks and insurance companies:										
	Banks—										
90	National banks	344	325	10,557,672	7,138,512	3,419,160	68,272	19	249,629	388,899	139,270
91	Savings banks and State banks	552	514	5,604,417	3,822,513	1,781,904	35,566	38	233,378	285,896	52,518
92	Trust companies	17	8	104,027	81,280	22,747	455	9	98,217	282,076	183,859
	Total, banks	913	847	16,266,116	11,042,305	5,223,811	104,293	66	581,224	956,871	375,647
	Insurance companies—										
93	Life	2	1	343,639	281,970	61,669	1,233	1	105,422	129,910	24,488
94	Fire and marine (stock)	1	1	107,234	77,332	29,902	598				
95	Fire and marine (mutual)										
96	Casualty	72	61	340,466	256,542	83,924	1,678	11	25,687	29,012	3,325
97	Fidelity and surety										
98	All other										
	Total, insurance companies	75	63	791,339	615,844	175,195	3,509	12	131,109	158,922	27,813
	Grand total, banks and insurance companies	988	910	17,057,455	11,658,149	5,399,306	107,802	78	712,333	1,115,793	403,460
	Merchandising companies:										
99	Department stores	8	8	581,855	477,821	104,034	2,018				
100	Wholesale jobbers	58	51	5,667,909	3,642,256	2,025,653	39,534	7	59,313	62,939	3,626
101	Real estate	59	37	626,527	489,366	137,161	2,583	22	64,321	110,682	46,361
102	Amusement companies	22						22	914,197	975,309	61,112
103	Hotels and restaurants	9	7	1,095,509	970,297	125,212	2,503	2	28,298	28,819	521
	Total, merchandising companies	156	103	7,971,800	5,579,740	2,392,060	46,638	53	1,066,129	1,177,749	111,620

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

OKLAHOMA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
104	All other corporations of every description not elsewhere provided for	1,630	1,237	$31,958,807	$20,415,482	$11,543,325	$235,104	393	$4,777,839	$6,662,582	$1,884,743
105	Corporations—inactive	2,570						2,570	1,052	74,268	73,216
	Total, miscellaneous companies	4,200	1,237	31,958,807	20,415,482	11,543,325	235,104	2,963	4,778,891	6,736,850	1,957,959
	Grand total for the State of Oklahoma	7,150	3,431	240,799,628	128,460,761	112,338,867	2,196,340	3,719	16,071,038	22,198,014	6,126,976

OREGON.

	Agriculture and animal husbandry:										
1	Farming	69	27	$421,060	$274,927	$146,133	$2,450	42	$115,315	$201,295	$85,980
2	Florists and fruit growers	93	21	376,434	335,080	41,354	820	72	255,316	439,121	183,805
3	Stock raising	39	21	771,785	585,912	185,873	3,540	18	136,346	305,539	169,193
4	Forest, and lumber not provided for elsewhere	84	28	3,844,891	2,764,292	1,080,599	21,598	56	3,300,037	4,137,038	837,001
	Total, agriculture and animal husbandry	285	97	5,414,170	3,960,211	1,453,959	28,408	188	3,807,014	5,082,993	1,275,979
	Extraction of minerals:										
5	Coal mines	1						1	5,765	6,684	919
6	Copper mines	3	1	973	944	29	1	2	9,643	11,186	1,543
7	Gold and silver and precious metals	11	2	353,193	273,491	79,702	1,594	9	102,885	154,717	51,832
8	Iron mines										
9	Lead and zinc mines	1						1		1,254	1,254
10	Quarries	8	5	247,255	235,745	11,510	230	3	23,432	41,213	17,781
11	Oil, gas, and salt wells	2						2	2,531	9,368	6,837
12	All other	37	6	43,940	35,924	8,016	160	31	162,285	208,260	45,975
	Total, extraction of minerals	63	14	645,361	546,104	99,257	1,985	49	306,541	432,682	126,141

	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	84	55	755,879	691,512	64,367	1,281	29	306,283	328,303	22,020
14	Canning and preserving (fish and oysters, fruits and vegetables)	56	38	6,514,730	5,326,697	1,188,033	23,590	18	235,343	268,768	33,425
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	4	2	65,602	53,001	12,601	252	2	46,369	55,575	9,206
17	Bread and bakery products	8	3	213,850	193,165	20,685	414	5	287,055	296,847	9,792
18	Coffee and spices	1	1	94,578	88,173	6,405	117				
19	Flour mills and grist mills	29	18	1,880,426	1,492,958	387,468	6,728	11	187,831	238,524	50,693
20	Sugar refining (not including beet sugar) and molasses	1	1	38,349	28,012	10,337	121				
21	Beet sugar										
22	Confectionery and ice cream	4	3	86,872	78,370	8,502	171	1	82,779	83,269	490
23	Food preparations, all other	5	5	101,608	88,097	13,511	270				
	Total, food and kindred products	192	126	9,751,894	8,039,985	1,711,909	32,944	66	1,145,660	1,271,286	125,626
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine	1	1	483,035	245,670	237,365	4,747				
26	Cotton goods	1	1	4,608	4,516	92	2				
27	Hats and caps	2	2	11,788	9,728	2,060	42				
28	Hosiery and knit goods	1	1	40,304	31,866	8,438	169				
29	Silk and silk goods										
30	Woolen and worsted goods	5	5	697,912	561,660	136,252	2,724				
31	Men's clothing	3	3	28,506	26,302	2,204	30				
32	Women's clothing										
33	Men's and women's other furnishings	2	1	8,697	7,101	1,596	32	1	3,365	4,409	1,044
34	All other	4	3	243,338	144,931	98,407	1,968	1		908	908
	Total, textiles and their products	19	17	1,518,188	1,031,774	486,414	9,714	2	3,365	5,317	1,952
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	7	4	660,324	406,806	253,518	5,066	3	74,825	82,313	7,488
36	Foundry and machine shops	72	37	1,995,415	1,714,641	280,774	4,809	35	471,619	660,456	188,837
	Total, iron and steel products	79	41	2,655,739	2,121,447	534,292	9,875	38	546,444	742,769	196,325
	Lumber and its manufactures—										
37	Sawmills and planing mills	123	65	8,526,749	7,307,570	1,219,179	24,291	58	3,698,114	4,354,389	656,275
38	Furniture and fixtures	9	5	535,996	349,412	186,584	3,732	4	330,456	380,956	50,500
39	All other woodworking establishments	28	18	2,264,657	2,028,946	235,711	4,714	10	327,791	365,336	37,545
	Total, lumber and its manufactures	160	88	11,327,402	9,685,928	1,641,474	32,737	72	4,356,361	5,100,681	744,320
	Leather and finished products—										
40	Leather, tanned, curried, and finished	5	4	227,660	129,515	98,115	1,963	1	1,317	1,694	377
41	Boots and shoes	2	2	71,013	65,496	5,517	111				
42	All other	7	3	127,533	108,069	19,464	389	4	50,584	54,036	3,452
	Total, leather and finished products	14	9	426,206	303,080	123,126	2,463	5	51,901	55,730	3,829

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

OREGON—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Paper and printing—										
43	Paper and wood pulp	1	1	$1,780,136	$1,408,924	$371,212	$7,424				
44	Manufactures of paper	7	5	240,269	165,894	74,375	1,408	2	$30,524	$63,487	$2,963
45	Printing and publishing	85	47	2,871,914	2,520,443	351,471	6,877	38	1,001,985	1,060,499	58,514
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	5	3	53,425	48,234	5,191	104	2	27,274	38,612	11,338
	Total, paper and printing	98	56	4,945,744	4,143,495	802,249	15,813	42	1,089,783	1,162,598	72,815
	Liquors and beverages—										
47	Distilled										
48	Malted	4	1	54,349	51,092	3,257	65	3	24,909	69,729	44,820
49	All other	9	2	68,282	39,905	28,377	567	7	195,693	282,349	86,656
	Total, liquors and beverages	13	3	122,631	90,997	31,634	632	10	220,602	352,078	131,476
	Chemicals and allied products—										
50	Chemicals	5	3	26,778	25,982	796	17	2	4,850	4,950	100
51	Fertilizers	1	1	4,140	1,975	2,165	43				
52	Gas, illuminating and heating										
53	Oils, and oil products	2	1	100,167	66,056	34,111	682	1	49,450	53,579	4,129
54	Paints and varnishes	3	3	22,717	21,253	1,464	25				
55	Patent medicines	5	1	52		52	1	4	4,025	13,531	9,506
56	Petroleum, refined										
57	Soap	3	3	111,679	78,731	32,948	659				
58	All other	4	3	21,235	18,224	3,011	60	1	2,177	5,660	3,483
	Total, chemicals and allied products	23	15	286,768	212,221	74,547	1,487	8	60,502	77,720	17,218

	Stone, clay, and glass products—										
	Stone—										
59	Cement	3	1	8,531	7,918	613	12	2	214,961	220,285	5,324
60	Marble and stone work	5	1	13,411	12,637	774	15	4	28,811	37,926	9,115
	Clay—										
61	Brick and tile	11	5	148,021	135,402	12,619	251	6	9,747	21,153	11,406
62	Pottery, terra cotta, fire clay, etc	1						1	24,850	26,144	1,294
63	All other	2						2	5,716	7,014	1,298
64	Glass and glass products	2	2	193,767	170,667	23,100	462				
	Total, stone, clay, and glass products	24	9	363,730	326,624	37,106	740	15	284,085	312,522	28,437
	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures	10	9	306,924	261,248	45,676	894	1	7,989	8,401	412
67	Automobiles, motorcycles, and bicycles	3	2	30,752	26,742	4,010	80	1	1,279	5,589	4,310
68	Carriages and wagons	1	1	5,344	5,100	244	5				
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metal products other than iron and steel	14	12	343,020	293,090	49,930	979	2	9,268	13,990	4,722
	Miscellaneous industries—										
71	Tobacco										
72	Agricultural implements	4	2	275,221	260,073	15,148	286	2	1,707	5,376	3,669
73	Electrical machinery	4	3	83,692	74,299	9,393	170	1		892	892
74	Musical instruments, pianos, organs, etc	2	1	17,611	7,994	9,617	192	1	4,809	6,228	1,419
75	Rubber goods	3	2	12,572	12,048	524	11	1	19,653	21,759	2,106
76	Fur goods										
77	Shipbuilding	6	2	68,695	60,003	8,692	174	4	12,251	164,248	151,997
78	Building construction	28	9	179,711	167,407	12,304	247	19	603,298	668,724	65,426
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	29	12	1,079,432	856,361	223,071	4,158	17	340,786	411,630	70,844
80	Engineering	11	6	156,337	109,668	46,669	934	5	25,794	32,080	6,286
81	All other	54	31	1,267,987	1,145,289	122,698	2,415	23	554,699	596,257	41,558
	Total, miscellaneous industries	141	68	3,141,258	2,693,142	448,116	8,887	73	1,562,997	1,907,191	344,197
	Grand total, manufacturing and mechanical industries	777	444	34,882,580	28,941,783	5,940,797	116,271	333	9,330,968	11,001,885	1,670,917
	Public utilities:										
82	Electric and gas lighting and power companies	39	12	3,011,861	2,408,875	602,986	11,806	27	7,076,819	7,218,547	141,728
83	Railroads, steam	22	8	1,329,680	1,214,331	115,349	2,305	14	4,001,167	5,566,590	1,565,423
84	Railways, electric, city and suburban	12	1	30,066	23,490	6,576	132	11	7,164,330	9,935,563	2,771,233
85	Steamship transportation companies	24	12	546,370	456,647	89,723	1,706	12	2,523,884	3,141,439	617,555
86	Waterworks	25	15	111,452	89,290	22,162	444	10	32,112	39,362	7,250
87	Express companies	1						1	1,010	1,044	34
88	Telephone, telegraph, and radio companies	140	78	349,325	298,945	50,380	1,044	62	497,065	578,033	80,968
89	All other	178	94	2,121,032	1,873,764	247,268	4,684	84	1,063,974	1,215,870	151,896
	Total, public utilities	441	220	7,499,786	6,365,342	1,134,444	22,121	221	22,360,361	27,696,448	5,336,087

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

OREGON—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Banks and insurance companies:										
	Banks—										
90	National banks	80	71	$3,386,396	$2,419,089	$967,307	$19,228	9	$737,958	$887,766	$149,808
91	Savings banks and State banks	170	152	2,849,524	2,022,694	826,830	16,537	18	799,756	888,325	88,569
92	Trust companies	8	3	191,212	151,515	39,697	794	5	42,319	118,397	76,078
	Total, banks	258	226	6,427,132	4,593,298	1,833,834	36,559	32	1,580,033	1,894,488	314,455
	Insurance companies—										
93	Life	3	1	353,108	328,273	24,835	497	2	468,094	471,516	3,422
94	Fire and marine (stock)	1	1	120,797	119,604	1,193	24				
95	Fire and marine (mutual)	4	4	31,094		31,094	622				
96	Casualty	56	25	188,040	148,114	39,926	797	31	158,245	202,810	44,565
97	Fidelity and surety										
98	All other										
	Total, insurance companies	64	31	693,039	595,991	97,048	1,940	33	626,339	674,326	47,987
	Grand total, banks and insurance companies	322	257	7,120,171	5,189,289	1,930,882	38,499	65	2,206,372	2,568,814	362,442
	Merchandising companies:										
99	Department stores	11	8	3,671,480	3,292,318	379,162	6,080	3	25,778	48,238	22,460
100	Wholesale jobbers	100	71	5,840,050	4,200,297	1,639,753	31,339	29	407,409	590,155	182,746
101	Real estate	135	55	493,279	346,652	146,627	2,926	80	452,220	1,034,842	582,622
102	Amusement companies	44	25	264,390	251,226	13,164	265	19	585,835	623,962	38,127
103	Hotels and restaurants	45	16	1,422,695	1,365,148	57,547	1,096	29	972,571	1,030,849	58,278
	Total, merchandising companies	335	175	11,691,894	9,455,641	2,236,253	41,706	160	2,443,813	3,328,046	884,233

104	All other corporations of every description not elsewhere provided for	1,777	901	21,352,660	15,415,742	5,936,918	108,654	876	6,729,178	10,516,783	3,787,605
105	Corporations—inactive	1,022						1,022	316	34,678	34,362
	Total, miscellaneous companies	2,799	901	21,352,660	15,415,742	5,936,918	108,654	1,898	6,729,494	10,551,461	3,821,967
	Grand total for the State of Oregon	5,022	2,108	88,606,622	69,874,112	18,732,510	357,644	2,914	47,184,563	60,662,329	13,477,766

PENNSYLVANIA.

	Agriculture and animal husbandry:										
1	Farming	40	15	$356,187	$322,246	$33,941	$679	25	$432,116	$619,751	$187,635
2	Florists and fruit growers	74	38	1,446,251	1,258,684	187,567	6,827	36	618,676	745,760	127,084
3	Stock raising	14	7	216,379	95,934	120,445	2,409	7	117,551	129,127	11,576
4	Forest and lumber not provided for elsewhere	37	16	1,119,427	800,469	318,958	6,380	21	310,611	543,502	232,891
	Total, agriculture and animal husbandry	165	76	3,138,244	2,477,333	660,911	16,295	89	1,478,954	2,038,140	559,186
	Extraction of minerals:										
5	Coal mines	644	441	326,260,709	280,632,949	45,627,760	907,909	203	25,694,323	37,756,900	12,062,577
6	Copper mines	7	3	426,460	286,366	140,094	2,802	4	38,243	58,434	20,191
7	Gold and silver and precious metals	27	7	2,208,623	1,303,146	905,477	18,108	20	444,290	668,797	224,507
8	Iron mines	18	6	1,879,481	1,505,059	374,422	7,489	12	4,108,911	4,284,371	175,460
9	Lead and zinc mines	8	3	767,591	326,215	441,376	8,827	5	379,421	696,416	316,995
10	Quarries	92	41	6,539,618	5,483,915	1,055,703	21,114	51	1,638,545	1,873,995	235,450
11	Oil, gas, and salt wells	324	234	99,555,943	52,956,058	46,599,885	931,979	90	1,788,742	3,701,813	1,913,071
12	All other	129	51	9,556,970	6,186,721	3,370,249	61,086	78	2,029,848	2,623,542	593,694
	Total, extraction of minerals	1,249	786	447,195,395	348,680,429	98,514,966	1,959,314	463	36,122,323	51,664,268	15,541,945
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	98	68	4,596,561	3,959,708	636,853	12,625	30	693,979	732,163	38,184
14	Canning and preserving (fish and oysters, fruits and vegetables)	21	16	1,286,061	1,003,438	282,623	5,652	5	92,802	108,084	15,282
15	Oleomargarine	1						1	6,000	6,833	833
16	Slaughtering and meat packing, and meat products	39	32	6,546,478	5,332,258	1,214,220	23,193	7	547,671	779,807	232,136
17	Bread and bakery products	82	63	12,103,297	10,327,331	1,775,966	35,519	19	1,479,694	1,837,540	357,846
18	Coffee and spices	9	8	327,115	264,672	62,443	1,249	1	30,192	30,192	
19	Flour mills and grist mills	64	53	3,803,247	2,872,096	931,151	18,312	11	189,338	250,222	60,884
20	Sugar refining (not including beet sugar) and molasses	9	5	14,603,571	9,094,848	5,508,723	108,554	4	42,379	67,419	25,040
21	Beet sugar										
22	Confectionery and ice cream	35	23	3,172,642	2,802,213	370,429	6,585	12	1,263,600	1,353,611	90,011
23	Food preparations, all other	55	38	13,838,005	9,430,808	4,407,197	79,483	17	813,321	916,295	102,974
	Total, food and kindred products	413	306	60,276,977	45,087,372	15,189,605	291,172	107	5,158,976	6,082,166	923,190

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

PENNSYLVANIA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Textiles and their products—										
24	Carpets and rugs	38	34	$9,564,173	$7,354,485	$2,209,688	$42,254	4	$308,903	$335,973	$27,070
25	Cordage and twine	11	11	4,241,078	3,165,371	1,075,707	21,400				
26	Cotton goods	75	62	12,437,728	9,646,234	2,791,494	55,490	13	894,330	1,022,523	128,193
27	Hats and caps	14	10	4,310,370	2,702,668	1,607,702	29,840	4	162,729	178,794	16,065
28	Hosiery and knit goods	171	134	25,156,339	21,095,587	4,060,752	78,668	37	1,634,234	1,979,151	344,917
29	Silk and silk goods	131	109	32,192,387	20,687,221	11,505,166	227,214	22	1,002,998	1,140,738	137,740
30	Woolen and worsted goods	75	63	16,207,441	12,356,517	3,850,924	75,883	12	761,800	844,838	83,038
31	Men's clothing	30	25	6,364,556	5,185,179	1,179,377	23,299	5	28,859	76,515	47,656
32	Women's clothing	42	29	4,195,923	3,614,661	581,262	10,970	13	706,161	740,216	34,055
33	Men's and women's other furnishings	64	47	7,718,159	6,498,330	1,219,829	24,118	17	477,345	553,526	76,181
34	All other	123	98	31,037,027	22,506,065	8,530,962	168,250	25	778,198	857,791	79,593
	Total, textiles and their products	774	622	153,425,181	114,812,318	38,612,863	757,386	152	6,755,557	7,730,065	974,508
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	142	118	277,377,803	112,117,306	165,260,497	3,257,809	24	1,422,301	1,748,682	326,381
36	Foundry and machine shops	1,058	821	627,875,956	421,737,927	203,138,029	4,035,804	237	25,426,775	28,116,638	2,689,863
	Total, iron and steel products	1,200	939	905,253,759	536,855,233	368,398,526	7,293,613	261	26,849,076	29,865,320	3,016,244
	Lumber and its manufactures—										
37	Sawmills and planing mills	169	124	15,277,371	12,682,877	2,594,494	51,480	45	3,294,533	3,924,181	629,648
38	Furniture and fixtures	97	79	9,379,270	7,934,906	1,444,364	28,554	18	1,195,320	1,423,800	228,480
39	All other woodworking establishments	133	99	12,897,273	9,891,614	3,005,659	56,929	34	1,181,271	1,508,659	327,388
	Total, lumber and its manufactures	399	302	37,553,914	30,509,397	7,044,517	136,963	97	5,671,124	6,856,640	1,185,516

	Leather and finished products—										
40	Leather, tanned, curried, and finished	55	47	27,137,866	17,640,968	9,496,898	181,634	8	111,351	394,639	283,288
41	Boots and shoes	64	55	15,926,246	13,328,750	2,597,496	51,669	9	470,939	575,083	104,144
42	All other	44	37	11,420,746	6,395,968	5,024,778	100,495	7	115,396	126,527	11,131
	Total, leather and finished products	163	139	54,484,858	37,365,686	17,119,172	333,798	24	697,686	1,096,249	398,563
	Paper and printing—										
43	Paper and wood pulp	14	11	5,439,358	3,361,196	2,078,162	41,564	3	33,455	50,057	16,602
44	Manufactures of paper	154	131	30,230,015	21,909,956	8,320,059	161,053	23	713,747	919,278	205,531
45	Printing and publishing	481	322	57,382,306	49,089,649	8,292,657	158,618	159	10,480,052	12,514,304	2,034,252
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	25	19	1,725,637	1,497,000	228,637	4,534	6	72,883	78,248	5,365
	Total, paper and printing	674	483	94,777,316	75,857,801	18,919,515	365,769	191	11,300,137	13,561,887	2,261,750
	Liquors and beverages—										
47	Distilled	40	24	1,693,283	1,376,666	316,617	6,332	16	1,467,822	1,709,557	241,735
48	Malted	121	95	36,028,170	30,315,852	5,712,318	111,347	26	3,093,834	3,411,254	317,420
49	All other	42	27	3,053,646	2,480,026	573,620	11,472	15	553,102	602,179	49,077
	Total, liquors and beverages	203	146	40,775,099	34,172,544	6,602,555	129,151	57	5,114,758	5,722,990	608,232
	Chemicals and allied products—										
50	Chemicals	103	70	38,582,026	20,555,000	18,027,026	359,328	33	556,741	691,445	134,704
51	Fertilizers	19	13	2,891,057	1,989,292	901,765	16,822	6	123,093	131,214	8,121
52	Gas, illuminating and heating	53	31	10,116,827	6,529,291	3,587,536	70,750	22	397,361	474,862	77,501
53	Oils, and oil products	37	28	6,984,524	4,403,655	2,580,869	51,617	9	247,682	298,018	50,336
54	Paints and varnishes	61	47	11,052,300	7,341,364	3,710,936	73,509	14	169,497	204,818	35,321
55	Patent medicines	28	12	885,606	673,463	212,143	4,242	16	294,146	314,844	20,698
56	Petroleum, refined	48	48	53,614,850	25,090,017	28,524,833	568,756	.....	.....	.....	.....
57	Soap	14	11	3,002,580	2,122,705	879,875	17,566	3	71,315	93,825	22,510
58	All other	214	167	44,654,000	29,993,365	14,660,635	289,182	47	1,499,394	1,745,709	246,315
	Total, chemicals and allied products	577	427	171,783,770	98,698,152	73,085,618	1,451,772	150	3,359,229	3,954,735	595,506
	Stone, clay, and glass products—										
	Stone—										
59	Cement	96	84	19,185,026	15,776,610	3,408,416	68,103	12	641,746	751,294	109,548
60	Marble and stone work	39	.....	.....	.....	.....	.....	39	972,836	1,140,987	168,151
	Clay—										
61	Brick and tile	250	195	30,059,099	21,199,647	8,859,452	167,600	55	2,935,761	3,232,143	296,382
62	Pottery, terra cotta, fire clay, etc	66	48	10,971,052	8,031,955	2,939,097	56,842	18	663,394	935,335	271,941
63	All other	13	11	1,396,733	662,942	733,791	14,029	2	51,554	74,408	22,854
64	Glass and glass products	123	79	44,039,954	31,115,545	12,924,409	255,923	44	2,998,994	3,245,659	246,665
	Total, stone, clay, and glass products	587	417	105,651,864	76,786,699	28,865,165	562,497	170	8,264,285	9,379,826	1,115,541

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

PENNSYLVANIA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Metals and metal products other than iron and steel—										
65	Smelters	30	17	$4,799,318	$3,292,923	$1,506,395	$29,551	13	$1,308,508	$1,485,450	$176,942
66	Manufactures	212	156	80,634,099	47,807,323	32,826,776	654,803	56	1,091,042	1,468,366	377,324
67	Automobiles, motorcycles, and bicycles	66	42	10,614,672	8,635,328	1,979,344	38,461	24	2,658,614	3,227,244	568,630
68	Carriages and wagons	36	25	2,811,142	2,316,896	494,246	9,157	11	283,390	328,726	45,336
69	Cars (steam railroad, street cars, etc.)	21	17	83,114,897	75,969,646	7,145,251	142,225	4	96,525	114,493	17,968
70	All other	4	3	197,620	148,014	49,606	992	1	111	111	.....
	Total, metals and metal products other than iron and steel	369	260	182,171,748	138,170,130	44,001,618	875,189	109	5,438,190	6,624,390	1,186,200
	Miscellaneous industries—										
71	Tobacco	62	42	12,244,329	10,034,585	2,209,744	42,577	20	1,189,671	1,483,421	293,750
72	Agricultural implements	9	7	258,205	235,629	22,576	449	2	60,404	60,667	263
73	Electrical machinery	91	60	23,849,755	15,724,518	8,125,237	161,009	31	822,386	1,007,570	185,184
74	Musical instruments, pianos, organs, etc	26	18	1,798,431	1,280,732	517,699	10,284	8	169,142	459,885	290,743
75	Rubber goods	34	27	6,685,520	4,944,698	1,740,822	34,519	7	452,266	801,370	349,104
76	Fur goods	1	1	66,331	42,612	23,719	474	.....	.....	.....	.....
77	Shipbuilding	6	5	1,487,005	331,757	1,155,248	23,104	1	2,179	94,103	91,924
78	Building construction	106	60	7,918,417	6,173,625	1,744,792	31,910	46	2,589,229	2,958,091	368,862
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	168	105	22,406,998	20,335,744	2,071,254	41,314	63	4,998,193	6,135,922	1,137,729
80	Engineering	78	57	8,502,614	6,443,525	2,059,119	41,041	21	2,577,539	3,005,089	427,550
81	All other	479	351	36,847,026	28,932,011	7,914,985	154,736	128	4,036,603	5,056,494	1,019,891
	Total, miscellaneous industries	1,060	733	122,064,661	94,479,466	27,585,195	541,417	327	16,897,612	21,062,612	4,165,000
	Grand total, manufacturing and mechanical industries	6,419	4,774	1,928,219,147	1,282,794,798	645,424,349	12,738,727	1,645	95,506,630	111,936,880	16,430,250

	Public utilities:											
82	Electric and gas lighting and power companies	408	311	78,943,746	59,493,145	19,450,601	388,214	97	2,480,607	2,743,372	262,765
83	Railroads, steam	264	178	679,141,081	541,492,194	137,648,887	2,751,488	86	11,838,817	13,533,531	1,694,714
84	Railways, electric, city and suburban	255	186	83,430,585	68,928,336	14,502,249	285,269	69	5,131,965	6,761,842	1,629,877
85	Steamship transportation companies	30	23	6,251,404	4,900,249	1,351,155	27,020	7	379,167	444,540	65,373
86	Waterworks	479	361	13,181,075	8,161,508	5,019,567	99,899	118	821,008	987,266	166,258
87	Express companies	3	2	39,633	39,223	410	8	1	54,351	57,750	3,399
88	Telephone, telegraph, and radio companies	279	225	30,675,397	23,240,112	7,435,285	148,341	54	2,189,027	2,276,135	87,108
89	All other	349	255	33,533,590	18,699,553	14,834,037	295,698	94	2,020,103	2,296,597	276,494
	Total, public utilities	2,067	1,541	925,196,511	721,954,320	200,242,191	3,995,937	526	24,915,045	29,101,033	4,185,988
	Banks and insurance companies:										
	Banks—										
90	National banks	834	797	60,606,685	43,054,546	17,552,139	345,153	37	1,879,676	2,456,581	576,905
91	Savings banks and State banks	236	219	15,253,807	10,867,145	4,386,662	85,729	17	939,927	1,224,196	284,269
92	Trust companies	263	256	45,569,879	27,090,611	18,479,268	352,345	7	151,304	265,469	114,165
	Total, banks	1,333	1,272	121,430,371	81,012,302	40,418,069	783,527	61	2,970,907	3,946,246	975,339
	Insurance companies—										
93	Life	18	14	58,349,959	55,244,303	3,105,656	62,114	4	2,172,192	2,295,249	123,057
94	Fire and marine (stock)	30	29	43,115,315	37,739,991	5,375,324	107,506	1	384,095	384,293	198
95	Fire and marine (mutual)	90	89	933,406	.....	933,406	18,675	1	65	3,267	3,202
96	Casualty	27	25	2,317,318	2,023,231	294,087	5,884	2	3,842,814	4,661,481	818,667
97	Fidelity and surety	2	2	48,640	12,672	35,968	719	.....	.....	.....	.....
98	All other	2	2	1,055,476	767,347	288,129	3,662	.....	.....	.....	.....
	Total, insurance companies	169	161	105,820,114	95,787,544	10,032,570	198,560	8	6,399,166	7,344,290	945,124
	Grand total, banks and insurance companies	1,502	1,433	227,250,485	176,799,846	50,150,639	982,087	69	9,370,073	11,290,536	1,920,463
	Merchandising companies:										
99	Department stores	76	60	42,256,005	34,505,570	7,750,435	137,375	16	4,370,014	5,470,907	1,100,893
100	Wholesale jobbers	561	476	67,384,326	36,815,602	30,568,724	606,083	85	13,221,859	19,874,490	6,652,631
101	Real estate	436	267	4,131,876	2,765,537	1,366,339	27,071	169	1,263,539	1,858,134	594,595
102	Amusement companies	298	186	10,734,022	9,718,397	1,015,625	20,134	112	4,765,921	5,292,519	526,595
103	Hotels and restaurants	102	66	7,546,266	6,226,815	1,319,451	26,178	36	3,903,765	4,275,947	372,182
	Total, merchandising companies	1,473	1,055	132,052,495	99,031,921	42,020,574	816,841	418	27,525,101	36,771,997	9,246,896
104	All other corporations of every description not elsewhere provided for	4,746	3,234	251,256,011	166,122,575	85,133,436	1,767,344	1,512	28,940,004	36,472,629	7,532,625
105	Corporations—inactive	2,839	.....	.....	.....	.....	.....	2,839	333	307,025	306,692
	Total, miscellaneous companies	7,585	3,234	251,256,011	166,122,575	85,133,436	1,767,344	4,351	28,940,337	36,779,654	7,839,317
	Grand total for the State of Pennsylvania	20,460	12,899	3,914,308,288	2,791,861,222	1,122,447,066	22,276,545	7,561	223,858,463	279,582,508	55,724,045

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

RHODE ISLAND.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Agricultural and animal husbandry:										
1	Farming	10	8	$466,467	$358,429	$108,038	$1,966	2	$4,808	$7,555	$2,747
2	Florists and fruit growers	5						5	151,057	166,759	15,702
3	Stock raising										
4	Forest and lumber not provided for elsewhere	2	2	71,906	46,654	25,252	505				
	Total, agricultural and animal husbandry	17	10	538,373	405,083	133,290	2,465	7	155,865	174,314	18,449
	Extraction of minerals:										
5	Coal mines	1	1	12,333	11,690	643	13				
6	Copper mines										
7	Gold and silver and precious metals	1						1	5,798	8,105	2,307
8	Iron mines	1						1	14	128	114
9	Lead and zinc mines										
10	Quarries	2	1	15,198	13,035	2,163	43	1	89,844	99,588	9,744
11	Oil, gas, and salt wells	1	1	123,598	57,044	66,554	1,331				
12	All other	2	2	132,648	89,143	43,505	871				
	Total, extraction of minerals	8	5	283,777	170,912	112,865	2,258	3	95,656	107,821	12,165
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	5	4	259,259	246,678	12,581	248	1	5,591	5,591	
14	Canning and preserving (fish and oysters, fruits and vegetables)	5	4	373,186	356,293	16,893	338	1	9,742	27,256	17,514
15	Oleomargarine	3	3	174,274	160,613	13,661	273				
16	Slaughtering and meat packing, and meat products	3	3	324,678	298,192	26,486	502				
17	Bread and bakery products	8	6	344,978	309,997	34,981	699	2	46,367	51,711	5,344
18	Coffee and spices										
19	Flour mills and grist mills	3	3	297,872	146,726	151,146	3,022				
20	Sugar refining (not including beet sugar) and molasses										

21	Beet sugar										
22	Confectionery and ice cream	5	2	50,046	47,431	2,615	40	3	208,641	217,311	8,670
23	Food preparations, all other	3	1	170,976	72,322	98,654	1,973	2	65,240	99,103	33,863
	Total, food and kindred products	35	26	1,995,269	1,638,252	357,017	7,095	9	335,581	400,972	65,391
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine	3	3	554,061	446,496	107,565	2,152				
26	Cotton goods	55	45	26,799,347	19,483,105	7,316,242	132,175	10	1,259,352	1,334,600	75,248
27	Hats and caps	2						2	67,956	72,484	4,528
28	Hosiery and knit goods	12	8	1,024,770	778,788	245,982	4,749	4	114,492	211,052	96,560
29	Silk and silk goods	8	8	4,969,144	3,841,383	1,127,761	21,230				
30	Woolen and worsted goods	53	50	24,781,713	16,389,574	8,392,139	167,843	3	404,450	466,286	61,836
31	Men's clothing	2	2	59,436	42,788	16,648	333				
32	Women's clothing	2	1	77,758	74,104	3,654	73	1	11,939	13,053	1,114
33	Men's and women's other furnishings	7	4	429,213	277,336	151,877	3,037	3	299,493	319,161	19,668
34	All other	41	34	9,838,992	6,501,341	3,337,651	65,208	7	130,445	166,034	35,589
	Total, textiles and their products	185	155	68,534,434	47,834,915	20,699,519	396,800	30	2,288,127	2,582,670	294,543
	Iron and steel products—										
35	Blast furnaces, steel works, and rolling mills	11	11	2,213,036	718,753	1,494,283	29,363				
36	Foundry and machine shops	98	82	36,773,171	23,074,017	13,699,154	273,204	16	193,158	237,507	44,349
	Total, iron and steel products	109	93	38,986,207	23,792,770	15,193,437	302,567	16	193,158	237,507	44,349
	Lumber and its manufactures—										
37	Sawmills and planing mills	9	8	741,514	589,133	152,381	2,858	1	18,217	23,565	5,348
38	Furniture and fixtures	2	2	59,251	50,834	8,417	169				
39	All other woodworking establishments	9	7	945,443	839,121	106,322	2,082	2	97,864	116,462	18,598
	Total, lumber and its manufactures	20	17	1,746,208	1,479,088	267,120	5,109	3	116,081	140,027	23,946
	Leather and finished products—										
40	Leather, tanned, curried, and finished	7	6	246,529	186,141	60,398	1,113	1	16,188	17,436	1,248
41	Boots and shoes	4	2	108,678	80,227	28,451	569	2	7,573	11,106	3,533
42	All other	5	5	111,973	100,549	11,424	228				
	Total, leather and finished products	16	13	467,190	366,917	100,273	1,910	3	23,761	28,542	4,781
	Paper and printing—										
43	Paper and wood pulp	1	1	315,325	199,595	115,730	2,315				
44	Manufactures of paper	13	10	949,333	534,191	415,142	8,303	3	117,605	118,365	760
45	Printing and publishing	47	33	4,092,872	3,158,427	934,445	18,275	14	158,334	184,736	26,402
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	3	3	190,006	175,853	14,153	283				
	Total, paper and printing	64	47	5,547,536	4,068,066	1,479,470	29,176	17	275,939	303,101	27,162

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

RHODE ISLAND—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Liquors and beverages—										
47	Distilled										
48	Malted	6	6	$3,508,699	$3,013,585	$495,114	$9,903				
49	All other	6	4	36,559	33,869	2,690	54	2	$9,693	$16,588	$6,895
	Total, liquors and beverages	12	10	3,545,258	3,047,454	497,804	9,957	2	9,693	16,588	6,895
	Chemicals and allied products—										
50	Chemicals	16	10	5,850,102	2,381,931	3,468,171	69,364	6	94,579	101,662	7,083
51	Fertilizers	1	1	8,304	7,806	498	10				
52	Gas, illuminating and heating	2	2	181,555	121,933	59,622	1,149				
53	Oils, and oil products	1	1	8,172	7,763	409	8				
54	Paints and varnishes	8	7	291,022	213,750	77,272	1,545	1	22,520	23,617	1,097
55	Patent medicines	6	3	120,012	85,846	34,166	684	3	21,681	30,069	8,388
56	Petroleum, refined	1	1	51,682	46,533	5,149	103				
57	Soap	5	4	316,166	177,662	138,504	2,770	1	216,501	241,619	25,118
58	All other	14	7	3,856,408	2,523,264	1,333,144	26,663	7	31,187	45,448	14,261
	Total, chemicals and allied products	54	36	10,683,423	5,566,488	5,116,935	102,296	18	386,468	442,415	55,947
	Stone, clay, and glass products—										
	Stone—										
59	Cement	3	2	30,802	30,658	144	3	1	35,467	41,590	6,123
60	Marble and stone work	4	2	502,787	222,935	279,852	5,597	2	6,491	10,290	3,799
	Clay—										
61	Brick and tile	2	1	72,423	68,394	4,029	81	1	27,212	33,083	5,871
62	Pottery, terra cotta, fire clay, etc										
63	All other	1						1	72,528	73,160	632
64	Glass and glass products	3	2	113,668	94,842	18,826	376	1	14,716	17,849	3,133
	Total, stone, clay, and glass products	13	7	719,680	416,829	302,851	6,057	6	156,414	175,972	19,558

	Metals and metal products other than iron and steel—										
65	Smelters	1	1	61,862	17,378	44,484	890				
66	Manufactures	115	77	9,319,773	7,662,097	1,657,676	26,866	38	1,500,664	1,681,629	180,965
67	Automobiles, motorcycles, and bicycles	11	6	405,327	340,755	64,572	1,291	5	76,829	96,168	19,334
68	Carriages and wagons	3	3	89,893	82,563	7,330	147				
69	Cars (steam railroad, street cars, etc.)										
70	All other	1						1		825	825
	Total, metals and metal products other than iron and steel	131	87	9,876,855	8,102,793	1,774,062	29,194	44	1,577,493	1,778,617	201,124
	Miscellaneous industries—										
71	Tobacco	3	1	93,706	93,675	31	1	2	16,923	33,734	16,811
72	Agricultural implements	1	1	79,336	66,437	12,899	258				
73	Electrical machinery	5	3	2,433,020	1,407,186	1,025,834	20,516	2	1,800	10,383	8,583
74	Musical instruments, pianos, organs, etc	2						2	27,663	31,007	3,344
75	Rubber goods	10	10	6,521,884	3,462,872	3,059,012	35,175				
76	Fur goods	1						1	6,500	7,416	916
77	Shipbuilding	2	1	198,247	182,294	15,953	319	1	8,022	8,970	948
78	Building construction	21	19	1,324,914	1,197,722	127,192	2,544	2	113,802	113,830	28
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	17	7	394,921	325,658	69,263	1,038	10	501,109	545,569	44,460
80	Engineering	5	4	74,445	48,598	25,847	517	1	5,607	29,121	23,514
81	All other	69	48	9,526,963	5,992,950	3,534,013	70,875	21	741,062	868,938	127,876
	Total, miscellaneous industries	136	94	20,647,436	12,777,392	7,870,044	151,243	42	1,422,488	1,648,968	226,480
	Grand total, manufacturing and mechanical industries	775	585	162,749,496	109,090,964	53,658,532	1,041,404	190	6,785,203	7,755,379	970,176
	Public utilities:										
82	Electric and gas lighting and power companies	15	14	7,854,960	5,893,173	1,961,787	39,237	1	34,309	37,782	3,473
83	Railroads, steam	2	2	489,727	118,921	370,806	7,416				
84	Railways, electric, city and suburban	8	7	6,457,441	5,983,041	474,400	9,438	1	16,987	17,835	848
85	Steamship transportation companies	6	4	644,164	239,866	404,298	8,086	2	137,749	156,996	19,247
86	Waterworks	24	19	571,187	297,095	274,092	4,501	5	87,379	102,781	15,402
87	Express companies	1	1	9,847	9,584	263	5				
88	Telephone, telegraph, and radio companies	4	4	2,330,545	1,902,169	428,376	8,567				
89	All other	24	15	781,049	685,446	95,603	1,694	9	308,070	326,663	18,593
	Total, public utilities	84	66	19,138,920	15,129,295	4,009,625	78,944	18	584,494	642,057	57,563
	Banks and insurance companies:										
	Banks—										
90	National banks	24	23	2,552,619	1,711,186	841,433	16,804	1	26,224	27,615	1,391
91	Savings banks and State banks	4	3	212,011	163,042	48,969	979	1	10,133	22,177	12,044
92	Trust companies	15	14	7,187,124	5,598,919	1,588,205	30,571	1	5,668	23,451	17,783
	Total, banks	43	40	9,951,754	7,473,147	2,478,607	48,354	3	42,025	73,243	31,218

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

RHODE ISLAND—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Banks and insurance companies—Continued.										
	Insurance companies—										
93	Life	1						1	$127,134	$128,776	$1,642
94	Fire and marine (stock)	8	8	$7,879,426	$7,014,750	$864,676	$17,294				
95	Fire and marine (mutual)	20	20	806,364		806,364	16,127				
96	Casualty	3	3	116,419	71,266	45,153	904				
97	Fidelity and surety										
98	All other	1						1	556	2,733	2,177
	Total, insurance companies	33	31	8,802,209	7,086,016	1,716,193	34,325	2	127,690	131,509	3,819
	Grand total, banks and insurance companies	76	71	18,753,963	14,559,163	4,194,800	82,678	5	169,715	204,752	35,037
	Merchandising companies:										
99	Department stores	10	9	4,236,020	3,271,903	964,117	17,065	1	25,418	155,940	130,522
100	Wholesale jobber	70	59	6,203,530	4,761,710	1,441,820	28,669	11	159,652	196,635	36,983
101	Real estate	143	107	2,258,902	1,359,836	899,066	17,316	36	216,565	279,833	63,268
102	Amusement companies	37	21	1,138,030	966,776	171,254	3,425	16	261,112	324,999	63,887
103	Hotels and restaurants	22	17	922,443	879,730	42,713	853	5	148,624	156,745	8,121
	Total, merchandising companies	282	213	14,758,925	11,239,955	3,518,970	67,328	69	811,371	1,114,152	302,781
104	All other corporations of every description not elsewhere provided for	546	403	22,713,508	16,467,314	6,246,194	120,688	143	2,457,267	2,893,098	435,831
105	Corporations—inactive	345						345	181	2,417	2,236
	Total, miscellaneous companies	891	403	22,713,508	16,467,314	6,246,194	120,688	488	2,457,448	2,895,515	438,067
	Grand total for the State of Rhode Island	2,133	1,353	238,936,962	167,062,686	71,874,276	1,395,766	780	11,059,752	12,893,990	1,834,238

SOUTH CAROLINA.

	Agriculture and animal husbandry:										
1	Farming	40	5	$401,426	$323,094	$78,332	$1,328	35	$180,583	$262,637	$82,054
2	Florists and fruit growers	3	1	8,061	7,593	468	11	2	19,677	25,420	5,743
3	Stock raising	20	11	88,419	59,589	28,830	575	9	43,907	49,314	5,407
4	Forest and lumber not provided for elsewhere	10	4	283,872	231,544	52,328	1,046	6	1,089,983	1,225,579	135,596
	Total, agriculture and animal husbandry	73	21	781,778	621,820	159,958	2,960	52	1,334,150	1,562,950	228,800
	Extraction of minerals:										
5	Coal mines										
6	Copper mines										
7	Gold and silver and precious metals										
8	Iron mines										
9	Lead and zinc mines										
10	Quarries	3	1	15,219	12,565	2,654	53	2	125,164	140,631	15,467
11	Oil, gas, and salt wells	2	1	5,880	4,780	1,100	22	1	32,428	34,772	2,344
12	All other	6	2	29,545	25,296	4,249	85	4	8,405	15,416	7,011
	Total, extraction of minerals	11	4	50,644	42,641	8,003	160	7	165,997	190,819	24,822
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	2	1	4,861	4,488	373	7	1	18,177	18,473	296
14	Canning and preserving (fish and oysters, fruits and vegetables)	6	3	22,024	15,545	6,479	129	3	3,065	7,197	4,132
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	2	2	17,734	14,855	2,879	57				
17	Bread and bakery products	11	6	104,124	87,619	16,505	335	5	31,347	36,021	4,674
18	Coffee and spices										
19	Flour mills and grist mills	14	13	1,977,790	1,791,083	186,707	2,547	1	20,573	34,348	13,775
20	Sugar refining (not including beet sugar) and molasses										
21	Beet sugar										
22	Confectionery and ice cream	4	4	103,628	94,446	9,182	184				
23	Food preparations, all other	1						1	1,804	4,606	2,802
	Total, food and kindred products	40	29	2,230,161	2,008,036	222,125	3,259	11	74,966	100,645	25,679
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine	2	2	229,212	191,700	37,512	736				
26	Cotton goods	122	115	62,866,009	51,962,741	10,903,268	204,045	7	2,093,556	3,149,311	1,055,755
27	Hats and caps										
28	Hosiery and knit goods	6	6	394,658	322,149	72,509	1,450				
29	Silk and silk goods										
30	Woolen and worsted goods	1	1	304,332	289,187	15,145	303				
31	Men's clothing	1	1	37,690	31,848	5,842	117				
32	Women's clothing										

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

SOUTH CAROLINA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Textiles and their products—Continued.										
33	Men's and women's other furnishings	2	1	$76,686	$61,069	$15,617	$239	1	$1,399	$2,966	$1,567
34	All other	9	8	2,642,526	2,118,500	524,026	9,085	1	3,270	3,554	284
	Total, textiles and their products	143	134	66,551,113	54,977,194	11,573,919	215,975	9	2,098,225	3,155,831	1,057,606
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	1						1	11,254	14,135	2,881
36	Foundry and machine shops	23	16	1,067,339	797,719	269,620	5,237	7	60,572	71,642	11,070
	Total, iron and steel products	24	16	1,067,339	797,719	269,620	5,237	8	71,826	85,777	13,951
	Lumber and its manufactures—										
37	Sawmills and planing mills	47	34	3,449,545	2,920,488	529,057	10,313	13	699,350	821,613	122,263
38	Furniture and fixtures	1						1	19,219	20,188	969
39	All other woodworking establishments	12	9	271,024	230,909	40,115	515	3	30,607	35,379	4,772
	Total, lumber and its manufactures	60	43	3,720,569	3,151,397	569,172	10,828	17	749,176	877,180	128,004
	Leather and finished products—										
40	Leather, tanned, curried, and finished										
41	Boots and shoes	1						1	6,298	20,493	14,195
42	All other	2	2	128,259	113,073	15,186	303				
	Total, leather and finished products	3	2	128,259	113,073	15,186	303	1	6,298	20,493	14,195
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper	3	2	129,107	109,878	19,229	385	1	1,167	2,119	952
45	Printing and publishing	51	28	1,152,227	1,052,106	100,121	2,003	23	258,737	324,668	65,931

46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)										
	Total, paper and printing	54	30	1,281,334	1,161,984	119,350	2,388	24	259,904	326,787	66,883
	Liquors and beverages—										
47	Distilled										
48	Malted										
49	All other	33	26	419,437	346,388	73,049	1,462	7	37,468	42,535	5,067
	Total, liquors and beverages	33	26	419,437	346,388	73,049	1,462	7	37,468	42,535	5,067
	Chemicals and allied products—										
50	Chemicals	2						2	235	2,913	2,678
51	Fertilizers	26	23	1,465,093	1,007,028	458,065	7,784	3	23,518	33,014	9,496
52	Gas, illuminating and heating	1						1	255	549	294
53	Oils, and oil products	69	50	2,168,937	1,771,209	397,728	6,210	19	630,027	708,617	78,590
54	Paints and varnishes	2	2	104,631	83,435	21,196	424				
55	Patent medicines	4	2	521	208	313	6	2	1,753	2,638	885
56	Petroleum, refined										
57	Soap										
58	All other	9	3	68,213	63,749	4,464	63	6	9,579	15,177	5,598
	Total, chemicals and allied products	113	80	3,807,395	2,925,629	881,766	14,487	33	665,367	762,908	97,541
	Stone, clay, and glass products—										
	Stone—										
59	Cement	4	3	1,145,371	826,562	318,809	6,377	1	1,547	2,827	1,280
60	Marble and stone work	3	2	21,652	20,456	1,196	24	1	3,000	5,306	2,306
	Clay—										
61	Brick and tile	10	5	135,560	118,915	16,645	333	5	35,452	36,543	1,091
62	Pottery, terra cotta, fire clay, etc	2						2	338	33,427	33,089
63	All other	2						2	12,194	16,100	3,906
64	Glass and glass products	2	2	122,971	112,078	10,893	200				
	Total, stone, clay, and glass products	23	12	1,425,554	1,078,011	347,543	6,934	11	52,531	94,203	41,672
	Metals and metal products other than iron and steel—										
65	Smelters	1	1	241,390	114,995	126,395	2,528				
66	Manufactures	2	1	31,960	23,490	8,470	169	1	3,479	3,650	171
67	Automobiles, motorcycles, and bicycles	1	1	72,735	63,481	9,254	139				
68	Carriages and wagons	1						1	17,536	19,680	2,144
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metal products other than iron and steel	5	3	346,085	201,966	144,119	2,836	2	21,015	23,330	2,315

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

SOUTH CAROLINA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Miscellaneous industries—										
71	Tobacco	4	2	$54,511	$39,449	$15,062	$302	2	$23,137	$23,560	$423
72	Agricultural implements	1						1	6,446	9,344	2,898
73	Electrical machinery										
74	Musical instruments, pianos, organs, etc										
75	Rubber goods	1	1	15,257	13,986	1,271	25				
76	Fur goods										
77	Shipbuilding										
78	Building construction	5						5	40,327	48,345	8,018
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	12	7	1,009,506	845,547	163,959	3,279	5	101,408	112,889	11,481
80	Engineering	5	3	129,598	107,763	21,835	436	2	8,535	8,986	451
81	All other	34	27	2,275,585	1,466,698	808,887	15,870	7	84,172	89,399	5,227
	Total, miscellaneous industries	62	40	3,484,457	2,473,443	1,011,014	19,912	22	264,025	292,523	28,498
	Grand total, manufacturing and mechanical industries	560	415	84,461,703	69,234,840	15,226,863	283,621	145	4,300,801	5,782,212	1,481,411
	Public utilities:										
82	Electric and gas lighting and power companies	32	21	1,835,493	1,580,876	254,617	5,092	11	142,440	211,431	68,991
83	Railroads, steam	25	14	959,788	777,726	182,062	3,381	11	915,752	1,071,881	156,129
84	Railways, electric, city and suburban	4	4	1,401,411	1,148,652	252,759	5,056				
85	Steamship transportation companies	7	6	68,154	61,747	6,407	128	1	6,312	6,849	537
86	Waterworks	8	4	114,566	96,138	18,428	369	4	14,024	18,719	4,695
87	Express companies										
88	Telephone, telegraph, and radio companies	68	54	192,941	161,685	31,256	625	14	8,444	9,604	1,160
89	All other	108	83	724,882	550,039	174,843	3,470	25	128,748	142,866	14,118
	Total, public utilities	252	186	5,297,235	4,376,863	920,372	18,121	66	1,215,720	1,461,350	245,630

	Banks and insurance companies:										
	Banks—										
90	National banks	74	70	3,094,754	2,071,669	1,023,085	20,118	4	127,120	156,420	29,300
91	Savings banks and State banks	302	288	4,580,692	3,007,895	1,572,797	31,397	14	265,643	348,946	83,303
92	Trust companies	40	28	231,329	149,653	81,676	1,629	12	135,875	147,077	11,202
	Total, banks	416	386	7,906,775	5,229,217	2,677,558	53,144	30	528,638	652,443	123,805
	Insurance companies—										
93	Life	9	5	564,172	524,204	39,968	799	4	293,238	308,942	15,704
94	Fire and marine (stock)	7	5	513,835	467,789	46,046	922	2	177,944	203,683	25,739
95	Fire and marine (mutual)	8	8	9,988	.....	9,988	200	.....	.....	.....	.....
96	Casualty	3	2	15,347	8,949	6,398	128	1	806	957	151
97	Fidelity and surety	2	2	73,097	68,057	5,040	101	.....	.....	.....	.....
98	All other	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total, insurance companies	29	22	1,176,439	1,068,999	107,440	2,150	7	471,988	513,582	41,594
	Grand total, banks and insurance companies	445	408	9,083,214	6,298,216	2,784,998	55,294	37	1,000,626	1,166,025	165,399
	Merchandising companies:										
99	Department stores	6	6	301,763	248,406	53,357	1,063	.....	.....	.....	.....
100	Wholesale jobbers	108	93	3,057,310	2,029,388	1,027,922	19,692	15	137,072	168,691	31,619
101	Real estate	97	54	329,677	168,946	160,731	3,215	43	50,196	115,281	65,085
102	Amusement companies	39	19	170,280	154,827	15,453	299	20	253,905	275,841	21,936
103	Hotels and restaurants	14	9	441,786	405,429	36,357	629	5	14,872	20,494	5,622
	Total, merchandising companies	264	181	4,300,816	3,006,996	1,293,820	24,898	83	456,045	580,307	124,262
104	All other corporations of every description not elsewhere provided for	1,751	1,175	11,862,608	8,743,924	3,118,684	60,168	576	3,574,933	7,712,446	4,137,513
105	Corporations—inactive	559	.....	.....	.....	.....	.....	559	3,319	34,463	31,144
	Total, miscellaneous companies	2,310	1,175	11,862,608	8,743,924	3,118,684	60,168	1,135	3,578,252	7,746,909	4,168,657
	Grand total for the State of South Carolina	3,915	2,390	115,837,998	92,325,300	23,512,698	445,222	1,525	12,051,591	18,490,572	6,438,981

SOUTH DAKOTA.

	Agriculture and animal husbandry:										
1	Farming	26	10	$65,837	$57,265	$8,572	$173	16	$37,047	$61,459	$24,412
2	Florists and fruit growers	6	2	77,711	64,373	13,338	254	4	33,233	43,968	10,735
3	Stock raising	28	18	769,046	622,338	146,708	2,933	10	89,777	126,454	36,677
4	Forest and lumber not provided for elsewhere	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total, agriculture and animal husbandry	60	30	912,594	743,976	168,618	3,360	30	160,057	231,881	71,824

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

SOUTH DAKOTA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Extraction of minerals:										
5	Coal mines	2						2	$5,290	$5,306	$16
6	Copper mines										
7	Gold and silver and precious metals	8						8	858,146	864,642	6,496
8	Iron mines										
9	Lead and zinc mines	1						1	275	275	
10	Quarries	6	4	$70,507	$65,264	$5,243	$104	2	30,854	32,140	1,286
11	Oil, gas, and salt wells	2						2		538	538
12	All other	10	3	23,171	20,040	3,131	64	7	33,315	83,949	50,634
	Total, extraction of minerals	29	7	93,678	85,304	8,374	168	22	927,880	986,850	58,970
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	43	30	448,478	403,504	44,974	902	13	74,076	77,052	2,976
14	Canning and preserving (fish and oysters, fruits and vegetables)	3						3	28,844	30,976	2,132
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	1	1	21,973	21,852	121	2				
17	Bread and bakery products	3	2	526,349	492,694	33,655	674	1	27,497	31,952	4,455
18	Coffee and spices										
19	Flour mills and grist mills	27	22	583,718	452,248	131,470	2,382	5	58,438	77,280	18,842
20	Sugar refining (not including beet sugar) and molasses										
21	Beet sugar										
22	Confectionery and ice cream	5	2	86,262	75,074	11,188	214	3	46,823	53,332	6,509
23	Food preparations, all other	1						1	841	1,587	746
	Total, food and kindred products	83	57	1,666,780	1,445,372	221,408	4,174	26	236,519	272,179	35,660
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										

26	Cotton goods										
27	Hats and caps										
28	Hosiery and knit goods										
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing	1	1	97,544	56,312	41,232	825				
32	Women's clothing										
33	Men's and women's other furnishings										
34	All other	2	2	43,532	36,858	6,674	104				
	Total, textiles and their products	3	3	141,076	93,170	47,906	929				
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills										
36	Foundry and machine shops	7	5	157,728	130,422	27,306	531	2	12,581	13,578	997
	Total, iron and steel products	7	5	157,728	130,422	27,306	531	2	12,581	13,578	997
	Lumber and its manufactures—										
37	Sawmills and planing mills	1						1	14,879	14,986	107
38	Furniture and fixtures										
39	All other woodworking establishments	4	4	179,211	134,880	44,331	886				
	Total, lumber and its manufactures	5	4	179,211	134,880	44,331	886	1	14,879	14,986	107
	Leather and finished products—										
40	Leather, tanned, curried, and finished										
41	Boots and shoes										
42	All other										
	Total, leather and finished products										
	Paper and printing—										
43	Paper and wood pulp										
44	Manufacturers of paper	1						1	4,893	6,133	1,240
45	Printing and publishing	42	28	827,280	699,127	128,153	2,564	14	142,725	168,509	25,784
46	Industries relating to printing and publishing (engraving, stereotyping and electrotyping, type founding, etc.)										
	Total, paper and printing	43	28	827,280	699,127	128,153	2,564	15	147,618	174,642	27,024
	Liquors and beverages—										
47	Distilled										
48	Malted	2	2	303,446	249,550	53,896	1,078				
49	All other	7	6	169,245	145,452	23,793	447	1	3,438	4,259	821
	Total, liquors and beverages	9	8	472,691	395,002	77,689	1,525	1	3,438	4,259	821
	Chemicals and allied products—										
50	Chemicals										
51	Fertilizers										

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

SOUTH DAKOTA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Chemicals and allied products—Continued.										
52	Gas, illuminating and heating	5	3	$158,119	$124,096	$34,023	$680	2	$30,559	$32,116	$1,557
53	Oils, and oil products										
54	Paints and varnishes										
55	Patent medicines										
56	Petroleum, refined										
57	Soap										
58	All other	3	1	5,494	5,129	365	7	2	10,092	12,695	2,603
	Total, chemicals and allied products	8	4	163,613	129,225	34,388	687	4	40,651	44,811	4,160
	Stone, clay, and glass products—										
	Stone—										
59	Cement	2	1	119	63	56	1	1	100	536	436
60	Marble and stone work	4	1	8,230	7,103	1,127	23	3	24,731	26,807	2,076
	Clay—										
61	Brick and tile	4	2	13,377	12,696	681	14	2	27,542	34,355	6,813
62	Pottery, terra cotta, fire clay, etc										
63	All other	1						1	23,774	31,391	7,617m
64	Glass and glass products										
	Total, stone, clay, and glass products	11	4	21,726	19,862	1,864	38	7	76,147	93,089	16,942
	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures	1	1	45,857	40,188	5,669	113				
67	Automobile, motorcycles, and bicycles	1	1	1,502	873	629	13				
68	Carriages and wagons										
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metal products other than iron and steel	2	2	47,359	41,061	6,298	126				

	Miscellaneous industries—										
71	Tobacco	4	1	14,520	11,319	3,201	64	3	29,620	32,723	3,103
72	Agricultural implements	1						1	1,163	1,258	95
73	Electrical machinery	1						1	585	585	
74	Musical instruments, pianos, organs, etc										
75	Rubber goods										
76	Fur goods										
77	Shipbuilding										
78	Building construction	2	1	18,807	16,002	2,805	30	1	3,568	7,982	4,414
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	8	5	100,917	91,252	9,665	194	3	13,518	19,302	5,784
80	Engineering										
81	All other	5	3	103,125	95,365	7,760	155	2	13,190	13,356	166
	Total, miscellaneous industries	21	10	237,369	213,938	23,431	443	11	61,644	75,206	13,562
	Grand total, manufacturing and mechanical Industries	192	125	3,914,833	3,302,059	612,774	11,903	67	593,477	692,750	99,273
	Public utilities:										
82	Electric and gas lighting and power companies	42	27	1,026,307	825,019	201,288	4,009	15	120,209	123,946	3,737
83	Railroads, steam	2						2	451,590	2,335,341	1,883,751
84	Railways, electric, city and suburban	3	3	100,431	94,909	5,522	108				
85	Steamship transportation companies	1	1	35,315	31,077	4,238	85				
86	Waterworks	6	3	27,809	21,123	6,686	133	3	9,007	9,525	518
87	Express companies										
88	Telephone, telegraph, and radio companies	179	135	1,151,419	919,843	231,576	4,598	44	96,175	104,731	8,556
89	All other	23	22	254,745	157,566	97,179	1,543	1	3,253	5,542	2,289
	Total, public utilities	256	191	2,596,026	2,049,537	546,489	10,476	65	680,234	2,579,085	1,898,851
	Banks and insurance companies:										
	Banks—										
90	National banks	125	117	3,707,392	2,841,339	866,053	17,321	8	126,809	134,242	7,433
91	Savings banks and State banks	494	456	5,772,850	4,148,587	1,624,263	32,411	38	181,827	337,776	155,949
92	Trust companies	11	8	139,521	112,518	27,003	540	3	3,285	4,016	731
	Total, banks	630	581	9,619,763	7,102,444	2,517,319	50,272	49	311,921	476,034	164,113
	Insurance companies—										
93	Life	4	4	652,906	604,832	48,074	962				
94	Fire and marine (stock)	1						1	9,484	43,411	33,927
95	Fire and marine (mutual)	18	18	18,286		18,286	366				
96	Casualty	47	29	168,043	131,059	36,984	741	18	113,342	122,606	9,264
97	Fidelity and surety										
98	All other	1						1	12,089	12,338	249
	Total, insurance companies	71	51	839,235	735,891	103,344	2,069	20	134,915	178,355	43,440
	Grand total, banks and insurance companies	701	632	10,458,998	7,838,335	2,620,663	52,341	69	446,836	654,389	207,553

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

SOUTH DAKOTA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Merchandising companies:										
99	Department stores	1	1	$23,976	$7,308	$16,668	$133	.....	.....	.....	.....
100	Wholesale jobbers	56	53	2,254,071	1,431,323	822,748	17,311	3	$37,920	$42,924	$5,004
101	Real estate	37	21	217,507	161,819	55,688	1,123	16	98,143	136,135	37,992
102	Amusement companies	20	13	36,759	25,842	10,917	217	7	5,327	7,950	2,623
103	Hotels and restaurants	11	7	104,852	84,122	20,730	414	4	145,760	155,366	9,606
	Total, merchandising companies	125	95	2,637,165	1,710,414	926,751	19,198	30	287,150	342,375	55,225
104	All other corporations of every description not elsewhere provided for	876	664	9,068,666	6,028,241	3,040,425	58,399	212	958,779	1,271,213	315,434
105	Corporations—inactive	203	.....	.....	.....	.....	.....	203	.....	1,023	1,023
	Total, miscellaneous companies	1,079	664	9,068,666	6,028,241	3,040,425	58,399	415	958,779	1,275,236	316,457
	Grand total for the State of South Dakota	2,442	1,744	29,681,960	21,757,866	7,924,094	155,845	698	4,054,413	6,762,566	2,708,153

TENNESSEE.

	Agriculture and animal husbandry:										
1	Farming	20	11	$822,579	$292,090	$530,489	$10,400	9	$33,507	$61,090	$27,583
2	Florists and fruit growers	20	10	219,371	199,496	19,875	359	10	34,913	49,682	14,769
3	Stock raising	11	8	297,855	237,706	60,149	1,138	3	1,843	6,489	4,646
4	Forest and lumber not provided for elsewhere	11	.....	.....	.....	.....	.....	11	148,718	209,457	60,739
	Total, agriculture and animal husbandry	62	29	1,339,805	729,292	610,513	11,897	33	218,981	326,718	107,737
	Extraction of minerals:										
5	Coal mines	91	57	10,354,821	9,268,013	1,086,808	20,688	34	2,534,738	2,899,929	365,191
6	Copper mines	1	1	774,012	339,521	434,491	8,690	.....	.....	.....	.....
7	Gold and silver and precious metals	2	1	190,035	96,857	93,178	1,864	1	50	182	132

8	Iron mines	4	3	161,190	137,676	23,514	470	1		500	500
9	Lead and zinc mines	2						2	12,290	20,778	8,488
10	Quarries	27	7	193,939	439,601	54,338	1,086	20	732,033	864,572	132,539
11	Oil, gas, and salt wells	10	3	32,940	21,366	11,574	231	7	18,496	43,247	24,751
12	All other	27	13	309,177	257,981	51,196	1,025	14	138,183	162,748	24,565
	Total, extraction of minerals	164	85	12,316,114	10,561,015	1,755,099	34,054	79	3,435,790	3,991,956	556,166
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	13	11	354,779	324,129	30,650	613	2	58,866	61,777	2,911
14	Canning and preserving (fish and oysters, fruits and vegetables)	13	8	192,103	173,522	18,581	367	5	29,521	58,993	29,472
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	6	5	367,276	262,552	101,724	1,921	1	15,686	16,620	934
17	Bread and bakery products	13	8	675,357	551,138	124,219	2,428	5	85,717	95,608	9,891
18	Coffee and spices	4	3	596,631	448,613	148,018	2,914	1	17,939	18,040	101
19	Flour mills and grist mills	60	51	3,332,487	2,408,974	923,513	17,884	9	169,611	182,051	12,440
20	Sugar refining (not including beet sugar) and molasses	1						1	95	95	
21	Beet sugar										
22	Confectionery and ice cream	22	16	1,414,730	1,096,092	318,638	5,670	6	245,933	263,754	17,821
23	Food preparations, all other	16	12	391,043	346,872	44,171	859	4	16,611	40,232	23,621
	Total, food and kindred products	148	114	7,324,406	5,611,892	1,712,514	32,656	34	639,979	737,170	97,191
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine	2	2	153,930	139,801	14,129	265				
26	Cotton goods	18	13	2,908,802	2,294,936	613,866	12,258	5	104,922	120,506	15,584
27	Hats and caps	1						1	12,548	12,548	
28	Hosiery and knit goods	28	20	5,331,979	4,201,495	1,130,484	22,477	8	117,877	141,589	23,712
29	Silk and silk goods										
30	Woolen and worsted	9	7	891,213	819,484	71,729	1,417	2	26,104	27,364	1,260
31	Men's clothing	17	12	807,543	620,250	187,293	3,625	5	55,442	93,297	37,855
32	Women's clothing	3	2	2,053,997	1,717,737	336,260	5,323	1	26,903	27,203	300
33	Men's and women's other furnishings	5	3	461,742	309,136	152,606	3,053	2	49,772	52,196	2,424
34	All other	8	7	796,625	590,332	206,293	4,115	1	69,728	72,688	2,960
	Total, textiles and their products	91	66	13,405,831	10,693,171	2,712,660	52,533	25	463,296	547,391	84,095
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	12	9	2,949,381	2,080,535	868,846	17,377	3	78,180	118,046	39,866
36	Foundry and machine shops	91	67	10,790,837	8,396,407	2,394,430	45,942	24	901,188	1,142,545	241,357
	Total, iron and steel products	103	76	13,740,218	10,476,942	3,263,276	63,319	27	979,368	1,260,591	281,223
	Lumber and its manufactures—										
37	Sawmills and planing mills	112	84	8,978,658	6,893,196	2,085,462	40,439	28	1,013,982	1,184,701	170,719
38	Furniture and fixtures	30	19	1,825,328	1,437,621	387,707	6,913	11	434,116	550,233	116,117
39	All other woodworking establishments	57	30	2,737,640	2,198,641	538,999	9,984	27	1,459,719	1,665,179	205,460
	Total, lumber and its manufactures	199	133	13,541,626	10,529,458	3,012,168	57,336	66	2,907,817	3,400,113	492,296

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

TENNESSEE—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Leather and finished products—										
40	Leather, tanned, curried, and finished	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
41	Boots and shoes	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
42	All other	11	8	$286,080	$243,399	$42,681	$843	3	$143,906	$154,743	$10,837
	Total, leather and finished products	11	8	286,080	243,399	42,681	843	3	143,906	154,743	10,837
	Paper and printing—										
43	Paper and wood pulp	2	2	31,393	20,276	11,117	223	.....	.....	.....	.....
44	Manufactures of paper	9	7	735,351	563,152	172,199	2,977	2	35,773	38,652	2,879
45	Printing and publishing	89	58	4,577,064	4,011,687	565,377	10,692	31	858,840	944,185	85,345
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	4	4	69,212	61,449	7,763	127	.....	.....	.....	.....
	Total, paper and printing	104	71	5,413,020	4,656,564	756,456	14,019	33	894,613	982,837	88,224
	Liquors and beverages—										
47	Distilled	1	.....	.....	.....	.....	.....	1	713	1,494	781
48	Malted	2	.....	.....	.....	.....	.....	2	581,640	602,944	21,304
49	All other	40	30	898,628	486,879	411,749	8,229	10	54,893	80,438	25,545
	Total, liquors and beverages	43	30	898,628	486,879	411,749	8,229	13	637,246	684,876	47,630
	Chemicals and allied products—										
50	Chemicals	9	4	1,051,734	640,489	411,245	8,226	5	28,120	46,706	18,586
51	Fertilizers	4	1	12,480	11,210	1,270	25	3	53,258	116,424	63,166
52	Gas, illuminating and heating	4	1	169,662	131,652	38,010	760	3	62,734	72,355	9,621
53	Oils, and oil products	31	16	3,492,427	2,881,010	611,417	10,637	15	1,965,764	2,177,294	211,530
54	Paints and varnishes	6	3	97,277	86,908	10,369	207	3	123,658	197,619	73,961
55	Patent medicines	26	15	557,298	463,494	93,804	1,880	11	86,203	105,860	19,657
56	Petroleum, refined	1	.....	.....	.....	.....	.....	1	35,000	37,500	2,500

57	Soap	3	2	53,348	49,199	4,149	63	1	596	680	84
58	All other	29	20	2,380,299	1,170,260	1,210,039	21,564	9	624,467	821,615	197,148
	Total, chemicals and allied products	113	62	7,814,525	5,434,222	2,380,303	43,362	51	2,979,800	3,576,053	596,253
	Stone, clay, and glass products—										
	Stone—										
59	Cement	5	4	1,382,305	925,033	457,272	9,146	1	100	143	43
60	Marble and stone work	17	11	869,432	794,267	75,165	1,501	6	61,046	66,137	5,091
	Clay—										
61	Brick and tile	14	6	406,421	358,758	47,663	933	8	205,794	236,358	30,564
62	Pottery, terra cotta, fire clay, etc	3						3	58,532	63,048	4,516
63	All other	1	1	31,475	29,900	1,575	31				
64	Glass and glass products	1	1	429,196	386,036	43,160	863				
	Total, stone, clay, and glass products	41	23	3,118,829	2,493,994	624,835	12,474	18	325,472	365,686	40,214
	Metals and metal products other than iron and steel—										
65	Smelters	1	1	18,265	14,268	3,997	80				
66	Manufactures	10	5	160,678	112,945	47,733	956	5	89,573	123,088	33,515
67	Automobiles, motorcycles, and bicycles										
68	Carriages and wagons	19	12	1,487,558	1,245,400	242,158	4,758	7	41,515	83,253	41,738
69	Cars (steam railroad, street cars, etc.)	2						2	149,730	247,408	97,678
70	All other	1	1	52,962	35,593	17,369	347				
	Total, metals and metal products other than iron and steel	33	19	1,719,463	1,408,206	311,257	6,141	14	280,818	453,749	172,931
	Miscellaneous industries—										
71	Tobacco	11	8	3,291,176	1,308,474	1,982,702	39,604	3	19,144	20,447	1,303
72	Agricultural implements	2	1	36,430	30,960	5,470	109	1	32,200	33,683	1,483
73	Electrical machinery	8	5	102,137	92,483	9,654	178	3	24,460	32,804	8,344
74	Musical instruments, pianos, organs, etc	2						2	1,428	2,630	1,202
75	Rubber goods	1						1	24,169	32,161	7,992
76	Fur goods										
77	Shipbuilding	1	1	5,333	1,261	4,072	81				
78	Building construction	11	9	331,234	293,468	37,766	752	2	17,211	18,351	1,140
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	46	29	6,313,804	5,751,209	562,595	10,728	17	1,694,391	1,823,480	129,089
80	Engineering	3	2	60,433	49,868	10,565	212	1		650	650
81	All other	101	69	3,813,958	3,372,636	441,322	8,633	32	813,305	912,497	99,192
	Total, miscellaneous industries	186	124	13,954,505	10,900,359	3,054,146	60,297	62	2,626,308	2,876,703	250,395
	Grand total, manufacturing and mechanical industries	1,072	726	81,217,131	62,935,086	18,282,045	351,209	346	12,878,623	15,039,912	2,161,289
	Public utilities:										
82	Electric and gas lighting and power companies	49	31	4,108,248	3,258,996	849,252	16,263	18	418,769	457,133	38,364
83	Railroads, steam	34	17	30,624,219	25,246,185	5,378,034	105,346	17	2,768,424	3,383,409	614,985
84	Railways, electric, city and suburban	15	13	7,930,211	6,981,177	949,034	18,493	2	36,624	67,538	30,914
85	Steamship transportation companies	5	3	127,358	93,377	33,981	680	2	137,264	149,859	12,595
86	Waterworks	17	12	59,016	40,790	18,226	361	5	21,281	28,733	7,452

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

TENNESSEE—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Public utilities—Continued.										
87	Express companies	2	1	$18,563,788	$16,856,291	$1,707,497	$34,150	1	$3,038	$4,223	$1,185
88	Telephone, telegraph, and radio companies	132	74	737,993	682,041	55,952	1,092	58	133,585	147,827	14,242
89	All other	135	94	2,690,136	2,298,323	391,813	7,659	41	319,953	378,181	58,228
	Total, public utilities	389	245	64,840,969	55,457,180	9,383,789	184,044	144	3,838,938	4,616,903	777,965
	Banks and insurance companies:										
	Banks—										
90	National banks	114	107	5,915,168	4,067,103	1,848,065	36,917	7	399,980	441,267	41,287
91	Savings banks and State banks	359	345	3,751,298	2,327,569	1,423,729	28,387	14	43,119	51,687	8,568
92	Trust companies	65	56	2,787,625	1,827,232	960,393	19,409	9	224,838	245,295	20,457
	Total, banks	538	508	12,454,091	8,221,904	4,232,187	84,713	30	667,937	738,249	70,312
	Insurance companies—										
93	Life	5	4	6,503,176	5,954,050	549,126	10,982	1	167,001	185,010	18,009
94	Fire and marine (stock)	3	2	22,308	16,774	5,534	110	1	1,538	1,538	.....
95	Fire and marine (mutual)	2	2	2,318	.....	2,318	47	.....	.....	.....	.....
96	Casualty	11	10	1,592,732	1,059,514	533,218	10,662	1	470	1,975	1,505
97	Fidelity and surety	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
98	All other	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total, insurance companies	21	18	8,120,534	7,030,338	1,090,196	21,801	3	169,009	188,523	19,514
	Grand total, banks and insurance companies	559	526	20,574,625	15,252,242	5,322,383	106,514	33	836,946	926,772	89,826
	Merchandising companies:										
99	Department stores	17	14	2,499,541	2,014,426	485,115	9,118	3	745,595	797,965	52,370
100	Wholesale jobbers	260	229	20,577,884	13,889,522	6,688,362	131,756	31	456,696	568,381	111,685
101	Real estate	123	68	1,178,569	577,619	600,950	12,002	55	331,982	560,406	228,424
102	Amusement companies	60	30	851,631	755,408	96,223	1,921	30	530,454	630,665	100,211

103	Hotels and restaurants	30	18	1,247,455	1,116,950	130,505	2,404	12	277,370	311,026	33,656
	Total, merchandising companies	490	359	26,355,080	18,353,925	8,001,155	157,201	131	2,342,097	2,868,443	526,346
104	All other corporations of every description not elsewhere provided for	1,489	991	24,105,195	18,722,967	5,382,228	104,719	498	4,078,316	5,792,101	1,713,785
105	Corporations—inactive	445						445	5	16,185	16,180
	Total, miscellaneous companies	1,934	991	24,105,195	18,722,967	5,382,228	104,719	943	4,078,321	5,808,286	1,729,965
	Grand total for the State of Tennessee	4,670	2,961	230,748,919	182,011,707	48,737,212	949,638	1,709	27,629,696	33,578,990	5,949,294

TEXAS.

	Agriculture and animal husbandry:										
1	Farming	47	21	$1,300,094	$974,425	$325,669	$6,512	26	$354,285	$547,125	$192,840
2	Florists and fruit growers	22	8	264,207	234,485	29,722	506	14	101,702	144,485	42,783
3	Stock raising	58	34	1,426,636	897,168	529,468	10,465	24	864,384	1,323,205	458,821
4	Forest and lumber, not provided for elsewhere	9	5	404,782	242,918	161,864	3,237	4	30,151	92,481	62,330
	Total, agriculture and animal husbandry	136	68	3,395,719	2,348,996	1,046,723	20,720	68	1,350,522	2,107,296	756,774
	Extraction of minerals:										
5	Coal mines	25	11	863,642	747,030	116,612	2,331	14	538,907	610,960	72,053
6	Copper mines	3	1	13,294	13,148	146	3	2		7,300	7,300
7	Gold and silver and previous metals	2						2	1,391	5,936	4,542
8	Iron mines	1						1		2,575	2,575
9	Lead and zinc mines										
10	Quarries	7	3	227,345	210,950	16,395	319	4	27,452	35,042	7,590
11	Oil, gas, and salt wells	218	102	34,234,410	18,743,735	15,490,675	309,653	116	627,861	1,444,485	816,624
12	All other	32	12	478,769	390,357	88,412	1,767	20	415,384	606,214	190,830
	Total, extraction of minerals	288	129	35,817,460	20,105,220	15,712,240	314,073	159	1,610,998	2,712,512	1,101,514
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	25	15	668,095	527,182	140,913	2,794	10	251,698	326,595	74,897
14	Canning and preserving (fish and oysters, fruits and vegetables)	7	4	156,249	128,178	28,071	562	3	63,887	84,067	20,180
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	11	6	4,707,417	3,475,327	1,232,090	23,044	5	209,451	221,479	12,028
17	Bread and bakery products	10	6	1,015,317	915,098	100,219	2,004	4	178,525	185,136	6,611
18	Coffee and spices	4	2	71,011	61,670	9,341	157	2	52,847	57,041	4,194
19	Flour mills and gristmills	67	50	6,025,594	3,934,772	2,090,822	40,068	17	528,836	680,511	151,675
20	Sugar refining (not including beet sugar) and molasse	3	1	912,660	843,263	69,397	1,388	2	33,387	68,738	35,351
21	Beet sugar										
22	Confectionery and ice cream	20	15	1,137,160	916,598	220,562	4,377	5	69,439	81,318	11,879
23	Food preparations, all other	22	16	1,102,864	975,707	127,157	2,541	6	65,736	70,534	4,798
	Total, food and kindred products	169	115	15,796,367	11,777,795	4,018,572	76,935	54	1,453,806	1,775,419	321,613

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

TEXAS—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods	20	17	$3,041,403	$2,317,626	$723,777	$14,448	3	$1,612	$22,288	$20,676
27	Hats and caps										
28	Hosiery and knit goods										
29	Silk and silk goods	1						1		369	369
30	Woolen and worsted goods	1	1	359,634	166,293	193,341	3,867				
31	Men's clothing	10	9	703,250	467,222	236,028	4,710	1	22,794	24,004	1,210
32	Women's clothing	3	3	389,767	320,539	69,228	1,385				
33	Men's and women's other furnishings										
34	All other	5	5	597,339	435,827	161,512	3,211				
	Total, textiles and their products	40	35	5,091,393	3,707,507	1,383,886	27,621	5	24,406	46,661	22,255
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	5	4	335,963	150,418	185,545	3,711	1	123,894	123,894	
36	Foundry and machine shops	74	54	6,031,666	4,637,016	1,394,650	27,180	20	176,796	258,660	81,864
	Total, iron and steel products	79	58	6,367,629	4,787,434	1,580,195	30,891	21	300,690	382,554	81,864
	Lumber and its manufactures—										
37	Sawmills and planing mills	88	56	10,218,543	8,218,151	2,000,392	41,838	32	4,550,325	5,119,150	568,825
38	Furniture and fixtures	7	6	527,020	387,230	139,790	2,797	1	718	1,973	1,255
39	All other woodworking establishments	29	22	2,366,930	1,865,834	501,096	8,642	7	129,234	183,224	53,990
	Total, lumber and its manufactures	124	84	13,112,493	10,471,215	2,641,278	53,277	40	4,680,277	5,304,347	624,070
	Leather and finished products—										
40	Leather, tanned, curried, and finished	1						1	242	431	189
41	Boots and shoes	1	1	30,721	29,485	1,236	25				
42	All other	8	7	1,453,884	1,022,682	431,202	8,625	1	9,502	13,691	4,189
	Total, leather and finished products	10	8	1,484,605	1,052,167	432,438	8,650	2	9,744	14,122	4,378

	Paper and printing—										
43	Paper and wood pulp	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
44	Manufactures of paper	14	9	985,153	715,976	269,177	5,384	5	101,019	115,154	14,135
45	Printing and publishing	132	90	7,842,328	6,980,145	862,183	16,984	42	579,821	664,553	84,732
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	5	4	77,124	67,823	9,301	186	1	12,676	14,663	1,987
	Total, paper and printing	151	103	8,904,605	7,763,944	1,140,661	22,554	48	693,516	794,370	100,854
	Liquors and beverages—										
47	Distilled	1	.....	.....	.....	.....	.....	1	.....	11,695	11,695
48	Malted	7	7	5,362,566	4,378,410	984,156	19,685	.....	.....	.....	.....
49	All other	27	16	523,668	445,954	77,714	1,554	11	152,107	175,842	23,735
	Total, liquors and beverages	35	23	5,886,234	4,824,364	1,061,870	21,239	12	152,107	187,537	35,430
	Chemicals and allied products—										
50	Chemicals	8	4	158,554	129,900	28,654	573	4	10,695	14,304	3,609
51	Fertilizers	3	1	106,262	78,216	28,046	561	2	2,227	17,876	15,649
52	Gas, illuminating and heating	9	5	165,122	96,368	68,754	1,376	4	21,511	33,246	11,735
53	Oils, and oil products	165	103	15,134,243	12,360,129	3,074,114	57,763	62	3,198,596	3,686,342	487,746
54	Paints and varnishes	4	3	209,017	182,289	26,728	455	1	18,863	32,503	13,640
55	Patent medicines	11	5	85,353	73,618	11,735	235	6	121,003	134,119	13,116
56	Petroleum, refined	11	5	572,407	230,039	342,368	6,847	6	3,285	25,015	21,730
57	Soap	3	3	184,245	137,417	46,828	715	.....	.....	.....	.....
58	All other	12	8	746,152	482,900	263,252	5,264	4	37,660	42,292	4,632
	Total, chemicals and allied products	226	137	17,661,355	13,770,876	3,890,479	73,789	89	3,413,840	3,985,697	571,857
	Stone, clay, and glass products—										
	Stone—										
59	Cement	2	2	479,491	379,611	99,880	1,997	.....	.....	.....	.....
60	Marble and stone work	11	7	274,833	250,069	24,764	496	4	133,187	167,065	33,878
	Clay—										
61	Brick and tile	41	23	1,287,122	1,137,301	149,821	2,997	18	453,035	501,156	48,121
62	Pottery, terra cotta, fire clay, etc	7	3	79,330	56,289	23,041	462	4	21,687	25,427	3,740
63	All other	3	3	321,684	297,137	24,547	490	.....	.....	.....	.....
64	Glass and glass products	5	4	760,440	713,565	46,875	938	1	5,843	5,875	32
	Total, stone, clay, and glass products	69	42	3,202,900	2,833,972	368,928	7,380	27	613,752	699,523	85,771
	Metals and metal products other than iron and steel—										
65	Smelters	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
66	Manufactures	18	11	517,217	328,982	188,235	3,677	7	63,840	143,344	79,504
67	Automobiles, motorcycles, and bicycles	4	2	290,752	286,807	3,945	78	2	5,087	9,646	4,559
68	Carriages and wagons	5	3	79,474	68,785	10,689	213	2	21,111	25,721	4,610
69	Cars (steam railroad, street cars, etc.)	2	2	181,588	117,583	64,005	1,174	.....	.....	.....	.....
70	All other	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total, metals and metal products other than iron and steel	29	18	1,069,031	802,157	266,874	5,142	11	90,038	178,711	88,673

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

TEXAS—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Miscellaneous industries—										
71	Tobacco	2						2	$4,787	$8,256	$3,469
72	Agricultural implements	2						2	56,162	69,115	12,953
73	Electrical machinery	7	3	$54,873	$46,571	$8,302	$166	4	84,808	99,709	14,901
74	Musical instruments, pianos, organs, etc	1	1	575	396	179	4				
75	Rubber goods	4						4	19,136	38,589	19,453
76	Fur goods										
77	Shipbuilding										
78	Building construction	13	11	1,037,644	971,768	65,876	1,317	2	10,582	12,718	2,136
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	56	31	3,181,419	2,641,882	539,537	10,796	25	2,441,336	2,710,152	268,816
80	Engineering	3	1	102,105	100,835	1,270	25	2	29,571	31,683	2,112
81	All other	187	145	6,811,000	5,687,643	1,123,357	21,880	42	788,404	861,269	72,865
	Total, miscellaneous industries	275	192	11,187,616	9,449,095	1,738,521	34,188	83	3,434,786	3,831,491	396,705
	Grand Total, manufacturing and mechanical industries	1,207	815	89,764,228	71,240,526	18,523,702	361,666	392	14,866,962	17,200,432	2,333,470
	Public Utilities:										
82	Electric and gas lighting and power companies	129	97	10,662,611	8,085,510	2,577,101	51,532	32	447,076	538,793	91,717
83	Railroads, steam	127	81	143,587,901	124,292,320	19,295,581	379,168	46	29,586,676	32,453,451	2,866,775
84	Railways, electric, city and suburban	41	18	6,101,685	5,169,689	931,996	18,466	23	4,035,890	4,456,103	420,213
85	Steamship transportation companies	10	5	2,461,350	2,356,179	105,171	1,914	5	413,192	457,030	43,838
86	Waterworks	66	49	1,254,098	873,862	380,236	7,517	17	109,272	145,809	36,537
87	Express companies	2	2	270,049	259,584	10,465	209				
88	Telephone, telegraph, and radio companies	139	103	1,926,900	1,478,390	448,510	9,098	36	588,539	694,302	105,763
89	All other	*296	194	6,672,974	4,795,478	1,877,496	33,996	102	1,127,553	1,410,252	282,699
	Total, public utilities	810	549	172,937,568	147,311,012	25,626,556	501,900	261	36,308,198	40,155,740	3,847,542

	Banks and Insurance Companies										
	Banks—										
90	National Banks	527	506	24,349,687	14,696,719	9,652,968	192,084	21	609,970	941,742	331,772
91	Savings banks and State banks	796	737	9,750,846	5,858,074	3,892,772	77,319	59	455,229	653,078	197,849
92	Trust companies	46	36	2,086,979	1,267,103	819,876	15,218	10	249,715	481,259	211,544
	Total, banks	1,369	1,279	36,187,512	21,821,896	14,365,616	284,651	90	1,334,914	2,076,079	741,165
	Insurance Companies—										
93	Life	16	10	8,380,697	7,788,251	592,446	11,847	6	900,052	1,069,174	169,122
94	Fire and marine (stock)	3	1	308,607	293,262	15,345	307	2	528,154	559,315	31,161
95	Fire and marine (mutual)	5	5	27,499	.....	27,499	551	.....	.....	.....	.....
96	Casualty	93	68	502,433	358,009	144,424	2,890	25	1,355,903	1,542,882	186,979
97	Fidelity and surety	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
98	All other	1	1	4,220	3,680	540	6	.....	.....	.....	.....
	Total, insurance companies	118	85	9,223,456	8,443,202	780,254	15,601	33	2,784,109	3,171,371	387,262
	Grand Total—Banks and Insurance Companies	1,487	1,364	45,410,968	30,265,098	15,145,870	300,251	123	4,119,023	5,247,450	1,128,427
	Merchandising Companies:										
99	Department stores	14	11	2,405,837	1,800,101	605,736	12,113	3	159,798	342,329	182,531
100	Wholesale jobbers	307	261	32,371,952	21,225,057	11,146,895	213,140	46	1,131,707	1,353,462	221,755
101	Real estate	200	95	1,859,836	1,358,967	500,869	9,285	105	1,000,481	1,556,775	556,294
102	Amusement companies	108	53	2,099,571	1,914,687	184,884	3,530	55	705,890	795,929	90,039
103	Hotels and restaurants	38	26	3,685,462	3,285,204	400,258	7,922	12	1,176,438	1,246,028	69,590
	Total, merchandising companies	667	446	42,422,658	29,584,016	12,838,642	245,990	221	4,174,314	5,294,523	1,120,209
104	All other corporations of every description not elsewhere provided for	3,335	2,456	103,425,926	68,737,824	34,688,102	607,456	879	6,454,239	9,228,195	2,773,956
105	Corporations—inactive	763	.....	.....	.....	.....	.....	763	10	57,164	57,154
	Total, miscellaneous companies	4,098	2,456	103,425,926	68,737,824	34,688,102	607,456	1,642	6,454,249	9,285,359	2,831,110
	Grand Total for the State of Texas	8,693	5,827	493,174,527	369,592,692	123,581,835	2,352,057	2,866	68,884,266	82,003,312	13,119,016

UTAH.

	Agriculture and animal husbandry:										
1	Farming	65	27	$157,732	$135,715	$22,017	$444	38	$154,907	$218,969	$64,062
2	Florists and fruit growers	18	1	1,368	957	411	6	17	58,900	77,497	18,597
3	Stock raising	73	50	2,163,591	1,461,959	701,632	14,007	23	159,563	197,769	38,206
4	Forest and lumber not provided for elsewhere	4	3	93,047	78,366	14,681	286	1	2,443	18,326	15,883
	Total, agriculture and animal husbandry	160	81	2,415,006	1,676,997	738,009	14,743	79	375,813	512,561	136,748

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

UTAH—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Extraction of minerals:										
5	Coal mines	19	13	$8,395,056	$7,187,230	$1,207,826	$24,158	6	$271,278	$327,269	$55,991
6	Copper mines	39	7	56,994,933	28,439,061	28,555,872	571,138	32	673,660	760,830	87,170
7	Gold and silver and precious metals	44	7	2,554,736	1,531,644	1,023,092	20,461	37	657,211	864,404	207,193
8	Iron mines	2	1	601,089	299,020	302,069	6,041	1	26,646	26,646	.....
9	Lead and zinc mines	7	4	1,321,932	701,896	620,036	9,654	3	39,817	58,702	18,885
10	Quarries	6	2	113,872	102,032	11,840	237	4	25,170	27,248	2,078
11	Oil, gas, and salt wells	10	2	351,696	285,955	65,741	1,316	8	5,450	32,413	26,963
12	All other	315	60	5,521,939	4,281,541	1,240,398	24,787	255	1,780,804	2,948,391	1,167,587
	Total, extraction of minerals	442	96	75,855,253	42,828,379	33,026,874	657,792	346	3,480,036	5,045,903	1,565,867
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	20	13	634,803	501,054	133,749	2,670	7	70,103	75,479	5,376
14	Canning and preserving (fish and oysters, fruits and vegetables)	29	22	967,525	819,976	147,549	2,834	7	94,024	125,648	31,624
15	Oleomargarine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	Slaughtering and meat packing, and meat products	4	1	344,209	267,391	76,818	1,536	3	37,076	53,925	16,849
17	Bread and bakery products	6	3	149,799	132,615	17,184	343	3	68,987	92,633	23,646
18	Coffee and spices	1	1	73,135	69,332	3,803	76	.....	.....	.....	.....
19	Flour mills and gristmills	36	30	497,446	370,857	126,589	2,300	6	82,431	116,360	33,929
20	Sugar refining (not including beet sugar) and molasses	1	1	2,783,667	1,008,855	1,774,812	35,496	.....	.....	.....	.....
21	Beet sugar	3	2	11,975,946	7,895,086	4,080,860	81,617	1	15,696	15,696	.....
22	Confectionery and ice cream	13	8	1,042,791	786,079	256,712	5,128	5	91,853	102,209	10,356
23	Food preparations, all other	5	3	110,696	103,078	7,618	151	2	21,799	37,915	16,116
	Total, food and kindred products	118	84	18,580,017	11,954,323	6,625,694	132,151	34	481,969	619,865	137,896

	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods	2	1	28,195	10,624	17,571	351	1	654	657	3
27	Hats and caps										
28	Hosiery and knit goods	7	7	250,223	216,135	34,088	676				
29	Silk and silk goods										
30	Woolen and worsted goods	4	2	39,013	35,711	3,302	66	2	166,109	167,497	1,388
31	Men's clothing	7	7	120,772	95,231	25,541	365				
32	Women's clothing	1	1	27,183	25,703	1,480	30				
33	Men's and women's other furnishings	1	1	12,775	12,403	372	7				
34	All other										
	Total, textiles and their products	22	19	478,161	395,807	82,354	1,495	3	166,763	168,154	1,391
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	3	3	22,531	21,470	1,061	22				
36	Foundry and machine shops	26	19	996,880	908,033	88,847	1,728	7	52,219	73,485	21,266
	Total, iron and steel products	29	22	1,019,411	929,503	89,908	1,750	7	52,219	73,485	21,266
	Lumber and its manufactures—										
37	Sawmills and planing mills	10	6	267,567	231,267	36,300	718	4	192,427	211,272	18,845
38	Furniture and fixtures	3	3	107,527	87,723	19,804	387				
39	All other woodworking establishments	6	3	67,438	56,890	10,548	195	3	32,974	36,561	3,587
	Total, lumber and its manufactures	19	12	442,532	375,880	66,652	1,300	7	225,401	247,833	22,432
	Leather and finished products—										
40	Leather, tanned, curried, and finished	1	1	65,346	21,442	43,904	878				
41	Boots and shoes										
42	All other	2	1	1,812	1,739	73	2	1	1,413	5,250	3,837
	Total, leather and finished products	3	2	67,158	23,181	43,977	880	1	1,413	5,250	3,837
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper	1	1	63,989	48,617	15,372	307				
45	Printing and publishing	49	33	1,485,435	1,380,268	105,167	2,032	16	1,028,466	1,114,605	86,139
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	2	2	47,501	39,783	7,718	155				
	Total, paper and printing	52	36	1,596,925	1,468,668	128,257	2,494	16	1,028,466	1,114,605	86,139
	Liquors and beverages—										
47	Distilled	1						1	428	565	137
48	Malted	4	4	1,110,793	868,333	242,460	4,728				
49	All other	8	2	58,871	55,088	3,783	75	6	68,376	79,353	10,977
	Total, liquors and beverages	13	6	1,169,664	923,421	246,243	4,803	7	68,804	79,918	11,114

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

UTAH—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
50	Chemicals and allied products—										
51	Chemicals	4	1	$401	$185	$216	$4	3	$31,459	$46,180	$14,721
52	Fertilizers	1						1		2,153	2,153
53	Gas, illuminating and heating										
54	Oils, and oil products										
55	Paints and varnishes	3	2	7,684	7,508	176	3	1		505	505
56	Patent medicines	2	2	7,570	4,820	2,750	54				
57	Petroleum, refined										
58	Soap	2	2	49,798	25,614	24,184	483				
	All other	8	4	10,598	6,576	4,022	80	4	9,208	16,349	7,141
	Total, chemicals and allied products	20	11	76,051	44,703	31,348	624	9	40,667	65,187	24,520
	Stone, clay, and glass products—										
59	Stone—										
60	Cement	6	4	1,439,033	983,176	455,857	8,786	2	39,504	41,503	1,999
	Marble and stone work	8	3	92,660	81,357	11,303	226	5	75,826	85,052	9,226
61	Clay—										
62	Brick and tile	12	9	866,412	803,508	62,904	1,204	3	66,315	72,388	6,073
63	Pottery, terra cotta, fire clay, etc	2	1	257,473	186,214	71,259	1,425	1	7,366	10,151	2,785
64	All other	2	1	28,990	21,026	7,964	159	1	3,526	3,526	
	Glass and glass products	2	1	206,906	93,660	113,246	2,265	1		2,560	2,560
	Total, stone, clay, and glass products	32	19	2,891,474	2,168,941	722,533	14,065	13	192,537	215,180	22,643
65	Metals and metal products other than iron and steel—										
66	Smelters										
67	Manufactures	2	1	250,380	113,007	137,373	2,747	1	26	44	18
68	Automobiles, motorcycles, and bicycles	3	2	238,117	131,679	103,438	2,069	1	35,676	38,969	3,293
69	Carriages and wagons	1						1	21,509	23,810	2,301
70	Cars (steam railroad, street cars, etc.)										
	All other										
	Total, metals and metal products other than iron and steel	6	3	188,497	247,686	240,811	4,816	3	57,211	62,823	5,612

	Miscellaneous industries—										
71	Tobacco	1	1	79,630	57,781	21,849	437				
72	Agricultural implements	1	1	79,645	64,020	15,625	313				
73	Electrical machinery	4	4	134,551	123,327	11,224	224				
74	Musical instruments, pianos, organs, etc	1	1	159,609	135,688	23,921	478				
75	Rubber goods										
76	Fur goods										
77	Shipbuilding										
78	Building construction	11	5	220,570	198,498	22,072	420	6	117,692	130,879	13,187
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	18	11	2,934,823	2,633,430	301,393	6,026	7	129,807	191,106	61,299
80	Engineering	4	4	92,611	61,031	31,580	630				
81	All other	26	21	1,076,331	899,867	176,464	3,515	5	44,664	48,332	3,668
	Total, miscellaneous industries	66	48	4,777,770	4,173,642	604,128	12,043	18	292,163	370,317	78,154
	Grand total, manufacturing and mechanical industries	380	262	31,587,660	22,705,755	8,881,905	176,424	118	2,607,613	3,022,617	415,004
	Public utilities:										
82	Electric and gas lighting and power companies	24	21	847,478	731,780	115,698	2,236				
83	Railroads, steam	13	7	3,295,960	1,705,982	1,589,978	31,798	6	402,021	619,161	217,140
84	Railways, electric, city and suburban	6	5	3,302,811	2,787,718	515,093	10,209	1	14,107	18,955	4,848
85	Steamship transportation companies										
86	Waterworks	21	9	13,050	8,695	4,355	87	12	66,740	82,345	15,605
87	Express companies										
88	Telephone, telegraph, and radio companies	24	20	131,496	107,050	24,446	482	4	60,651	64,200	3,549
89	All other	48	23	463,071	439,580	23,491	449	25	117,153	168,552	51,399
	Total, public utilities	136	85	8,053,866	5,780,805	2,273,061	45,261	51	684,912	981,743	296,831
	Banks and insurance companies:										
	Banks—										
90	National banks	24	23	1,991,498	1,512,265	479,233	9,440	1	56,932	58,083	1,151
91	Savings banks and State banks	92	87	3,320,917	2,196,299	1,124,618	22,473	5	133,385	187,429	54,044
92	Trust companies	9	6	690,447	406,110	284,337	5,358	3	159,061	191,333	32,272
	Total, banks	125	116	6,002,862	4,114,674	1,888,188	37,271	9	349,378	436,845	87,467
	Insurance companies—										
93	Life	3	3	1,550,427	1,421,576	128,851	2,577				
94	Fire and marine (stock)	2	2	336,191	222,622	113,569	2,271				
95	Fire and marine (mutual)										
96	Casualty	9	6	12,751	8,739	4,012	81	3	2,105,558	2,253,359	147,801
97	Fidelity and surety										
98	All other	1	1	1,880	1,542	338	6				
	Total, insurance companies	15	12	1,901,249	1,654,479	246,770	4,935	3	2,105,558	2,253,359	147,801
	Grand total, banks and insurance companies	140	128	7,904,111	5,769,153	2,134,958	42,206	12	2,454,936	2,690,204	235,268

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

UTAH—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Merchandising companies:										
99	Department stores	7	7	$1,882,137	$1,451,673	$430,464	$8,473				
100	Wholesale jobbers	79	64	5,083,135	3,554,251	1,528,884	29,660	15	$234,582	$385,581	$150,999
101	Real estate	84	45	888,763	471,679	417,084	8,205	39	205,699	364,963	159,264
102	Amusement companies	67	36	633,627	576,429	57,198	996	31	642,208	732,321	90,113
103	Hotels and restaurants	29	20	1,657,966	1,510,441	147,525	2,808	9	417,115	485,301	68,186
	Total, merchandising companies	266	172	10,145,628	7,564,473	2,581,155	50,142	94	1,499,604	1,968,166	468,562
104	All other corporations of every description not elsewhere provided for	1,188	792	23,904,854	15,940,728	7,964,126	158,470	396	2,908,660	3,865,470	956,810
105	Corporations—inactive	769						769	1,686	24,868	23,182
	Total, miscellaneous companies	1,957	792	23,904,854	15,940,728	7,964,126	158,470	1,165	2,910,346	3,890,338	979,992
	Grand total for the State of Utah	3,481	1,616	159,867,110	102,266,290	57,600,820	1,145,035	1,865	14,013,260	18,111,532	4,098,272

VERMONT.

	Agriculture and animal husbandry:										
1	Farming	5	1	$19,622	$12,145	$7,477	$150	4	$7,804	$14,637	$6,833
2	Florists and fruit growers	2						2	6,200	8,465	2,265
3	Stock raising	1						1	13	1,346	1,333
4	Forest and lumber not provided for elsewhere	12	4	206,999	196,861	10,138	203	8	112,948	132,125	19,177
	Total, agriculture and animal husbandry	20	5	226,621	209,006	17,615	353	15	126,965	156,573	29,608
	Extraction of minerals:										
5	Coal mines										
6	Copper mines	2						2	40,020	57,370	17,350
7	Gold and silver and precious metals										
8	Iron mines										

9	Lead and zinc mines										
10	Quarries	16	9	1,417,350	1,159,415	257,935	5,169	7	151,968	181,979	30,011
11	Oil, gas, and salt wells										
12	All other										
	Total, extraction of minerals	18	9	1,417,350	1,159,415	257,935	5,169	9	191,988	239,349	47,361
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	49	37	970,022	895,479	74,543	1,300	12	229,323	231,756	2,433
14	Canning and preserving (fish and oysters, fruits and vegetables)	2	1	16,379	12,241	4,138	83	1	287	302	15
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products										
17	Bread and bakery products	3	3	111,730	108,191	3,539	71				
18	Coffee and spices										
19	Flour mills and gristmills	3	3	317,054	251,262	65,792	1,316				
20	Sugar refining (not including beet sugar) and molasses	2	1	7,196	6,837	359	7	1	1,864	2,356	492
21	Beet sugar	1	1	246,547	219,659	26,888	403				
22	Confectionery and ice cream	1	1	73,115	66,644	6,471	129				
23	Food preparations, all other	2	2	80,206	66,921	13,285	261				
	Total, food and kindred products	63	49	1,822,249	1,627,234	195,015	3,570	14	231,474	234,414	2,940
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods	3	2	421,499	74,817	346,682	6,508	1	3,526	6,047	2,521
27	Hats and caps										
28	Hosiery and knit goods	3	3	731,680	624,136	107,544	2,151				
29	Silk and silk goods										
30	Woolen and worsted goods	11	9	977,452	704,264	273,188	5,229	2	85,320	100,372	15,052
31	Men's clothing	2	2	296,224	178,306	117,918	2,358				
32	Women's clothing										
33	Men's and women's other furnishings	6	6	766,702	669,451	97,251	1,934				
34	All other										
	Total, textiles and their products	25	22	3,193,557	2,250,974	942,583	18,180	3	88,846	106,419	17,573
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	1	1	19,836	7,614	12,222	245				
36	Foundry and machine shops	28	17	2,920,411	1,821,321	1,099,090	21,981	11	829,799	1,144,433	314,634
	Total, iron and steel products	29	18	2,940,247	1,828,935	1,111,312	22,226	11	829,799	1,144,433	314,634
	Lumber and its manufactures—										
37	Sawmills and planing mills	13	7	2,048,124	1,185,471	862,653	17,253	6	244,724	399,388	154,664
38	Furniture and fixtures	9	8	958,617	829,189	129,428	2,514	1	129,624	157,717	28,093
39	All other woodworking establishments	26	17	1,365,664	1,109,661	256,003	4,958	9	148,140	186,349	38,209
	Total, lumber and its manufactures	48	32	4,372,405	3,124,321	1,248,084	24,725	16	522,488	743,454	220,966

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

VERMONT—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Leather and finished products—										
40	Leather, tanned, curried, and finished	4	4	$235,825	$202,263	$33,562	$671				
41	Boots and shoes										
42	All other										
	Total, leather and finished products	4	4	235,825	202,263	33,562	671				
	Paper and printing—										
43	Paper and wood pulp	1	1	270,993	156,564	114,429	2,289				
44	Manufactures of paper	11	10	2,946,314	2,347,610	598,704	11,962	1	$8,735	$10,560	$1,825
45	Printing and publishing	20	16	537,018	506,690	60,328	1,161	4	57,775	72,429	14,654
46	Industries relating to printing and publishing (engraving, stereotyping and electrotyping, type founding, etc.)	1	1	308,700	269,157	39,543	791				
	Total, paper and printing	33	28	4,123,025	3,310,021	813,004	16,173	5	66,510	82,989	16,479
	Liquors and beverages—										
47	Distilled										
48	Malted										
49	All other	1	1	6,523	6,451	72	1				
	Total, liquors and beverages	1	1	6,523	6,451	72	1				
	Chemicals and allied products—										
50	Chemicals										
51	Fertilizers										
52	Gas, illuminating and heating	2	2	57,271	47,393	9,878	198				
53	Oils and oil products										
54	Paints and varnishes										
55	Patent medicines	10	7	672,637	376,691	295,946	5,757	3	6,496	8,605	2,109
56	Petroleum, refined	1	1	4,078	4,069	9	1				

57	Soap	1						1	9,866	10,531	665
58	All other	5	3	405,423	79,546	325,877	6,507	2	63	583	520
	Total, chemicals and allied products	19	13	1,139,409	507,699	631,710	12,463	6	16,425	19,719	3,294
	Stone, clay, and glass products—										
	Stone—										
59	Cement										
60	Marble and stone work	33	24	5,951,372	5,603,595	347,777	6,909	9	611,350	633,827	22,477
	Clay—										
61	Brick and tile	2	1	36,830	30,554	6,276	126	1	1,278	1,545	267
62	Pottery, terra cotta, fire clay, etc										
63	All other	1	1	22,635	11,138	11,497	230				
64	Glass and glass products										
	Total, stone, clay, and glass products	36	26	6,010,837	5,645,287	365,550	7,265	10	612,628	635,372	22,744
	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures	1	1	13,089	10,435	2,654	53				
67	Automobiles, motorcycles, and bicycles	2	2	37,595	27,086	10,509	210				
68	Carriages and wagons										
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metal products other than iron and steel	3	3	50,684	37,521	13,163	263				
	Miscellaneous industries—										
71	Tobacco										
72	Agricultural implements	2	2	215,855	178,423	37,432	558				
73	Electrical machinery										
74	Musical instruments, pianos, organs, etc	2	1	559,028	536,350	22,678	454	1	1,174	20,563	19,389
75	Rubber goods										
76	Fur goods										
77	Shipbuilding										
78	Building construction	3	2	35,783	34,114	1,669	34	1	13,531	16,514	2,983
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	2	1	8,298	8,264	34	1	1	18,500	23,000	4,500
80	Engineering										
81	All other	7	6	687,834	509,153	178,681	3,284	1	64,415	65,527	1,112
	Total, miscellaneous industries	16	12	1,506,798	1,266,304	240,494	4,331	4	97,620	125,604	27,984
	Grand total, manufacturing and mechanical industries	277	208	25,401,559	19,807,010	5,594,549	109,868	69	2,465,790	3,092,404	626,614
	Public utilities:										
82	Electric and gas lighting and power companies	35	25	1,231,814	985,778	243,036	4,451	10	80,102	121,850	41,748
83	Railroads, steam	24	17	10,616,451	9,581,827	1,034,624	20,648	7	473,346	671,421	198,075
84	Railways, electric, city and suburban	5	4	672,515	549,055	123,460	2,469	1	22,836	29,679	6,843
85	Steamship transportation companies	3	2	317,912	298,390	19,522	390	1	29,821	32,218	2,397

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

VERMONT—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Public utilities—Continued.										
86	Waterworks	23	19	$120,512	$88,955	$31,557	$631	4	$32,628	$34,330	$1,692
87	Express companies										
88	Telephone, telegraph, and radio companies	31	21	157,660	133,661	23,999	482	10	16,808	20,568	3,760
89	All other	6	3	9,648	3,588	6,060	121	3	21,210	25,263	4,053
	Total, public utilities	127	91	13,126,512	11,641,254	1,485,258	29,192	36	676,761	935,329	258,568
	Banks and insurance companies:										
	Banks—										
90	National banks	47	44	1,746,132	1,222,951	523,181	10,448	3	110,035	124,767	14,732
91	Savings banks and State banks	20	16	1,074,333	936,490	137,843	2,757	4	272,572	304,085	31,513
92	Trust companies	20	15	903,052	806,395	96,657	1,916	5	149,399	156,315	6,916
	Total, banks	87	75	3,723,517	2,965,836	757,681	15,121	12	532,006	585,167	53,161
	Insurance companies—										
93	Life	1						1	9,256,683	9,275,533	18,850
94	Fire and marine (stock)										
95	Fire and marine (mutual)	5	5	15,005		15,005	294				
96	Casualty	2	1	40,779	40,121	658	13	1	307,515	408,821	101,306
97	Fidelity and surety										
98	All other										
	Total, insurance companies	8	6	55,784	40,121	15,663	307	2	9,564,198	9,684,354	120,156
	Grand total, banks and insurance companies	95	81	3,779,301	3,005,957	773,344	15,428	14	10,096,204	10,269,521	173,317
	Merchandising companies:										
99	Department stores	3	3	113,892	96,512	17,380	266				
100	Wholesale jobbers	21	19	881,337	647,700	233,637	4,463	2	16,432	17,101	669
101	Real estate	7	4	16,792	11,917	4,875	97	3	40,159	51,677	11,518
102	Amusement companies	16	8	100,699	91,254	9,445	189	8	94,505	107,561	13,056

103	Hotels and restaurants	10	7	591,517	514,103	77,414	1,476	3	56,472	62,338	5,866
	Total, merchandising companies	57	41	1,704,237	1,361,486	342,751	6,491	16	207,568	238,677	31,109
104	All other corporations of every description not elsewhere provided for	237	174	2,457,389	1,727,490	729,899	14,138	63	281,327	330,706	49,379
105	Corporations—inactive	74						74	23	958	935
	Total, miscellaneous companies	311	174	2,457,389	1,727,490	729,899	14,138	137	281,350	331,664	50,314
	Grand total for the State of Vermont	905	609	48,112,969	38,911,618	9,201,351	180,639	296	14,046,626	15,263,517	1,216,891

VIRGINIA.

	Agricultural and animal husbandry:										
1	Farming	31	14	$175.775	$133.936	$41.839	$689	17	$76.985	$97.745	$20.760
2	Florists and fruit growers	68	27	508.220	357.100	151.120	2 899	41	182 821	262.243	79.422
3	Stock raising	4	1	157.062	106.196	50 866	1 017	3	49 989	57 547	7.558
4	Forest and lumber not provided for elsewhere	18	8	262,361	141 058	121.303	2 436	10	50 890	112.985	62.095
	Total, agriculture and animal husbandry	121	50	1.103.418	738 290	365 128	7.041	71	360 685	530 520	169.835
	Extraction of minerals:										
5	Coal mines	44	29	4,776,727	3,874,207	902.520	15.778	15	7,342 366	7,798 553	456.187
6	Copper mines	3	1	1,130	918	212	4	2	97.308	115 259	17.951
7	Gold and silver and precious metals										
8	Iron mines	4	3	1,544,172	1,150.711	393.461	7.868	1		2 650	2 650
9	Lead and zinc mines	1						1	88.081	110 144	22 063
10	Quarries	19	11	611.879	401 571	210 308	4 208	8	53 417	67.010	13 593
11	Oil, gas, and salt wells	19	12	790.917	323 763	467.154	9 344	7	9 861	17.932	8 071
12	All other	23	5	244.751	126.722	118 029	2.385	18	392.432	479.542	87,110
	Total, extraction of minerals	113	61	7,969.576	5.877,892	2,091.684	39.587	52	7,983.465	8.591.030	607,625
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	14	11	265,473	245,173	20,300	395	3	13.538	17.929	4.391
14	Canning and preserving (fish and oysters, fruits and vegetables)	31	24	446.906	384,504	62.402	1,226	7	149,640	160.238	10,598
15	Oleomargarine										
16	Slaughtering and meat packing and meat products	10	6	266.705	194.778	71.927	1.438	4	100.153	114.743	14.590
17	Bread and bakery products	16	14	1,152 329	1,046.899	105.430	1,974	2	75.597	85.596	9.999
18	Coffee and spices	1	1	37.097	34.677	2.420	48				
19	Flour mills and gristmills	49	39	1,611,637	1,093.438	518,199	10.093	10	223,239	234.345	11.106
20	Sugar refining (not including beet sugar) and molasses	1						1	274,303	383,344	109,041
21	Beet sugar										
22	Confectionery and ice cream	22	13	604 091	500.461	103.630	1,988	9	328,717	352 865	24 148
23	Food preparations, all other	28	19	2 241.427	1,912.244	329,183	6,353	9	86.645	152,830	66 185
	Total, food and kindred products	172	127	6,625.665	5,412,174	1,213.491	23 515	45	1,251,832	1,501.890	250.058

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

VIRGINIA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine	1	1	$212,592	$125 573	$87 019	$1.740				
26	Cotton goods	13	11	14 366.186	11,643.520	2,722.666	53.899	2	$27,561	$59,219	$31,658
27	Hats and caps										
28	Hosiery and knit goods	10	6	976,377	791 578	184 799	3,676	4	115.628	117,259	1,631
29	Silk and silk goods	3	3	289 488	266 300	23 188	464				
30	Woolen and worsted goods	4	4	564 588	414 993	149 595	2.992				
31	Men's clothing	13	9	733,143	573 935	159 208	3,144	4	31.865	38,215	6,350
32	Women's clothing	2	2	54 359	48 373	5 986	120				
33	Men's and women's other furnishings	4	3	73 091	64 793	8 298	97	1	1,931	2,058	127
34	All other	6	6	167,143	91 596	75 547	1.510				
	Total, textiles and their products	56	45	17.436,967	14 020 661	3.416.306	67,642	11	176.985	216.751	39.766
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	7	5	1 667 008	1 246.158	420 850	8.336	2	2 853	5 119	2 266
36	Foundry and machine shops	62	37	5 883 523	3 980 317	1,903 206	36 093	25	745 684	881.459	135 775
	Total, iron and steel products	69	42	7.550 531	5 226.475	2.324 056	44.429	27	748,537	886,578	138 041
	Lumber and its manufactures—										
37	Sawmills and planing mills	89	58	6 330.776	5 075 965	1,254.811	21 691	31	4,499 341	4.971,932	472 591
38	Furniture and fixtures	20	15	1 517.117	1.341.471	175 646	3 513	5	62 451	75 359	12 908
39	All other woodworking establishments	62	42	4 246,953	3,437,105	809.848	15 300	20	395.499	499.735	104 236
	Total, lumber and its manufactures	171	115	12 094.846	9,854.541	2.240 305	40 504	56	4.957.291	5.547.026	589.735
	Leather and finished products—										
40	Leather, tanned, curried, and finished	5	4	1,285,310	464,541	820,769	16,415	1	25,872	27,337	1,465
41	Boots and shoes	6	4	3,327,021	2,526,955	800,066	16,000	2	94,180	95,490	1,310
42	All other	13	9	2,353,399	2,112,957	240,442	4,773	4	125,695	144,619	18,924
	Total, leather and finished products	24	17	6,965,730	5,104,453	1,861,277	37,188	7	245,747	267,446	21,699

	Paper and printing—										
43	Paper and wood pulp	6	5	2,046,670	968,978	1,077,692	21,554	1	.....	1,775	1,775
44	Manufactures of paper	19	17	2,599,606	1,967,314	632,292	12,648	2	27,732	29,882	2,150
45	Printing and pub ishing	110	64	3,472,757	2,974,479	498,278	9,899	46	603,180	649,308	46,128
46	Industries re ating to printing and pub ishing (engraving, stereotyping and electrotyping, type founding, etc.)	5	5	69,511	64,385	5,126	103	.....	.....	.....	.....
	Total, paper and printing	140	91	8,188,544	5,975,156	2,213,388	44,204	49	630,912	680,965	50,053
	Liquors and beverages—										
47	Distil ed	6	5	775,105	622,594	152,511	2,396	1	2,589	2,850	261
48	Ma.ted	6	2	368,210	329,428	38,782	771	4	446,240	549,881	103,641
49	All other	37	22	406,569	309,566	97,003	1,936	15	304,966	385,578	80,612
	Total, liquors and beverages	49	29	1,549,884	1,261,588	288,296	5,103	20	753,795	938,309	184,514
	Chemica's and allied products—										
50	Chemica s	9	7	61,087	50,425	10,662	195	2	15,114	42,483	27,369
51	Ferti izers	28	22	9,577,217	4,341,948	5,235,269	85,476	6	164,048	195,694	31,646
52	Gas, i lumi ating and heating	3	.....	.....	.....	.....	.....	3	32,008	32,987	979
53	Oi s, and oil products	8	6	1,520,666	1,269,744	250,922	4,815	2	243,022	252,749	9,727
54	Paints and varnishes	8	6	251,056	188,671	62,385	1,247	2	46,480	65,509	19,029
55	Patent medicines	7	3	41,161	35,694	5,467	109	4	4,848	5,415	567
56	Petroleum, refined	3	2	96,261	32,922	63,339	1,233	1	46,735	91,084	44,349
57	Soap	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
58	All other	25	13	1,606,398	1,067,903	538,495	10,761	12	588,376	828,183	239,807
	Total, chemicals and allied products	91	59	13,153,846	6,987,307	6,166,539	103,836	32	1,140,631	1,514,104	373,473
	Stone, clay, and glass products—										
59	Stone—										
59	Cement	4	3	987,427	833,601	153,826	3,076	1	13,312	13,956	644
60	Marble and stone work	21	15	713,029	621,848	91,181	1,823	6	43,681	75,239	31,558
	Clay—										
61	Brick and ti'e	17	9	486,600	444,198	42,402	835	8	235,069	268,278	33,209
62	Pottery, terra cotta, fire clay, etc	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
63	All other	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
64	Glass and glass products	4	4	585,387	553,050	32,337	647	.....	.....	.....	.....
	Total, stone, clay, and glass products	46	31	2,772,443	2,452,697	319,746	6,381	15	292,062	357,473	65,411
	Metals and metal products other than iron and steel—										
65	Sme ters	1	1	9,773	7,747	2,026	41	.....	.....	.....	.....
66	Manufactures	7	6	355,483	263,828	91,655	1,807	1	24,945	29,912	4,967
67	Automobiles, motorcycles, and bicycles	2	2	114,101	99,047	15,054	301	.....	.....	.....	.....
68	Carriages and wagons	14	7	436,764	359,216	77,548	1,550	7	173,124	249,661	76,537
69	Cars (steam rai.road, street cars, etc.)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
70	All other	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total, metals and metal products other than iron and steel	24	16	916,121	729,838	186,283	3,699	8	198,069	279,573	81,504

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

VIRGINIA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Miscellaneous industries—										
71	Tobacco	13	9	$1,492,034	$1,261,256	$230,778	$4,616	4	$70,351	$163,282	$92,931
72	Agricultural implements	5	4	129,159	120,077	9,082	166	1	54,396	55,118	722
73	Electrical machinery	3	1	36,752	21,927	14,825	222	2	88,917	90,985	2,068
74	Musical instruments, pianos, organs, etc	1						1	43,574	44,944	1,370
75	Rubber goods	1						1	39,239	41,727	2,488
76	Fur goods	2	2	37,958	33,886	4,072	51				
77	Shipbuilding	4	3	11,869,392	10,986,060	883,332	17,667	1		9,306	9,306
78	Building construction	14	7	247,508	206,387	41,121	823	7	307,919	332,625	24,706
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	45	24	1,552,636	1,342,772	209,864	4,188	21	1,187,456	1,401,477	214,021
80	Engineering	9	7	143,453	113,905	29,548	592	2	11,456	12,610	1,154
81	All other	86	62	2,928,387	2,469,123	459,264	8,820	24	264,304	321,030	56,726
	Total, miscellaneous industries	183	119	18,437,279	16,555,393	1,881,886	37,145	64	2,067,572	2,473,064	405,492
	Grand total, manufacturing and mechanical industries	1,025	691	95,691,856	73,580,283	22,111,573	413,646	334	12,463,433	14,663,179	2,199,746
	Public utilities:										
82	Electric and gas lighting and power companies	50	38	3,641,168	3,000,120	641,048	12,165	12	88,901	98,032	9,131
83	Railroads, steam	40	26	185,759,468	142,914,002	42,845,466	747,721	14	757,896	896,004	138,108
84	Railways, electric, city and suburban	25	19	10,601,932	8,678,984	1,922,948	32,647	6	1,141,411	1,326,825	185,414
85	Steamship transportation companies	10	6	1,325,795	833,317	592,478	9,695	4	66,675	146,465	79,790
86	Waterworks	26	17	365,073	270,311	94,762	1,860	9	134,087	152,179	18,092
87	Express companies										
88	Telephone, telegraph, and radio companies	156	90	953,908	811,905	142,003	2,729	66	126,674	141,343	14,669
89	All other	100	62	1,440,260	1,262,398	177,862	3,363	38	370,857	546,125	175,268
	Total, public utilities	407	258	204,097,604	157,771,037	46,326,567	810,181	149	2,686,591	3,306,973	620,472

	Banks and insurance companies:										
	Banks—										
90	National banks	144	140	8,663,426	6,019,408	2,644,018	52,847	4	49,643	58,432	8,789
91	Savings banks and State banks	412	273	5,397,798	3,575,298	1,862,500	35,934	139	930,089	1,324,799	394,710
92	Trust companies	19	18	1,238,504	662,124	576,380	11,527	1	4,532	4,715	183
	Total, banks	575	431	15,299,728	10,216,830	5,082,898	100,308	144	984,264	1,387,946	403,682
	Insurance companies:										
93	Life	5	4	6,024,211	5,700,942	323,269	6,465	1	62,731	76,872	14,141
94	Fire and marine (stock)	3	3	954,288	851,294	112,994	2,260	.....	.....	.....	.....
95	Fire and marine (mutual)	4	4	99,008	.....	99,008	1,980	.....	.....	.....	.....
96	Casualty	12	10	1,670,451	1,456,519	213,932	4,279	2	110,457	114,180	3,723
97	Fidelity and surety	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
98	All other	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total, insurance companies	24	21	8,757,958	8,008,755	749,203	14,984	3	173,188	191,052	17,864
	Grand total, banks and insurance companies	599	452	24,057,686	18,225,585	5,832,101	115,292	147	1,157,452	1,578,998	421,546
	Merchandising companies:										
99	Department stores	19	16	3,111,648	2,491,062	620,586	12,370	3	44,064	62,364	18,300
100	Wholesale jobbers	269	237	16,243,540	11,180,064	5,063,476	99,461	32	1,004,770	1,188,239	183,469
101	Real estate	189	188	1,686,465	1,115,579	570,886	11,391	1	11,336	14,116	2,780
102	Amusement companies	84	49	1,025,134	871,433	154,701	2,918	35	370,510	476,608	106,098
103	Hotels and restaurants	55	39	3,737,039	3,390,260	346,779	6,839	16	394,188	420,602	26,414
	Total, merchandising companies	616	529	25,804,826	19,048,398	6,756,428	132,979	87	1,824,868	2,161,929	337,061
104	All other corporations of every description not elsewhere provided for	2,134	1,416	35,765,110	25,765,660	9,999,450	199,692	718	4,159,217	5,872,665	1,713,448
105	Corporations—inactive	935	.....	.....	.....	.....	.....	935	115	24,900	24,785
	Total, miscellaneous companies	3,069	1,416	35,765,110	25,765,660	9,999,450	199,692	1,653	4,159,332	5,897,565	1,738,233
	Grand total for the State of Virginia	5,950	3,457	394,490,076	301,007,145	93,482,931	1,709,418	2,493	30,635,736	36,730,254	6,094,518

WASHINGTON.

	Agriculture and animal husbandry:										
1	Farming	120	59	$1,048,450	$779,333	$269,117	$5,401	61	$320,311	$506,698	$186,387
2	Florists and fruit growers	153	38	769,171	685,497	83,674	1,639	115	781,421	1,287,933	506,512
3	Stock raising	44	19	583,136	376,849	206,287	4,129	25	150,783	280,291	129,508
4	Forest and lumber not provided for elsewhere	225	105	18,478,517	15,762,249	2,716,268	53,942	120	6,519,566	7,994,009	1,474,443
	Total, agriculture and animal husbandry	542	221	20,879,274	17,603,928	3,275,346	65,111	321	7,772,081	10,068,931	2,296,850

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

WASHINGTON—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Extraction of minerals:										
5	Coal mines	36	14	$3,408,510	$2,916,714	$491,796	$9,241	22	$1,067,342	$1,161,850	$94,508
6	Copper mines	48	5	123,862	111,239	12,623	255	43	471,122	1,050,723	579,601
7	Gold and silver and precious metals	76	6	151,873	119,852	32,021	639	70	1,115,317	2,095,786	980,469
8	Iron mines	1						1		250	250
9	Lead and zinc mines	9	1	2,000	1,975	25	1	8	52,421	89,434	37,013
10	Quarries	7	3	22,489	22,030	459	9	4	22,215	38,917	16,702
11	Oil, gas, and salt wells	18	3	70,447	54,612	15,835	301	15	34,567	161,050	126,483
12	All other	265	29	1,549,672	995,539	554,133	11,455	236	990,895	2,095,931	1,105,036
	Total, extraction of minerals	460	61	5,328,853	4,221,961	1,106,892	21,901	399	3,753,879	6,693,941	2,940,062
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	70	44	4,018,470	1,989,037	2,029,433	40,522	26	211,377	269,871	58,494
14	Canning and preserving (fish and oysters, fruits and vegetables)	104	61	8,741,869	6,367,048	2,374,821	46,000	43	1,457,760	1,692,959	235,199
15	Oleomargarine										
16	Slaughtering and meat packing, and meat products	9	7	3,952,694	3,353,051	599,643	11,723	2	43,935	64,668	20,733
17	Bread and bakery products	16	11	2,024,944	1,837,300	187,644	3,768	5	111,083	116,113	5,030
18	Coffee and spices	2	1	56,148	45,256	10,892	218	1	695	1,776	1,081
19	Flour mills and gristmills	41	27	2,447,571	1,611,004	836,567	13,157	14	330,590	427,394	96,804
20	Sugar refining (not including beet sugar) and molasses										
21	Beet sugar										
22	Confectionery and ice cream	29	20	1,317,739	1,016,372	301,367	5,999	9	153,542	180,945	27,403
23	Food preparations, all other	21	11	542,459	473,987	68,472	1,383	10	151,703	178,115	26,412
	Total, food and kindred products	292	182	23,101,894	16,693,055	6,408,839	122,770	110	2,460,685	2,931,841	471,156

	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods										
27	Hats and caps	1	1	87,129	67,334	19,795	396				
28	Hosiery and knit goods	7	6	107,768	90,732	17,036	341	1	4,758	5,903	1,145
29	Silk and silk goods										
30	Woolen and worsted goods	10						10	32,171	53,554	21,383
31	Men's clothing	4	3	184,489	132,573	51,916	1,018	1	3,940	4,003	63
32	Women's clothing	4	3	47,695	44,641	3,054	61	1	19,995	38,479	18,484
33	Men's and women's other furnishings	9	6	480,893	344,789	136,104	2,728	3	22,810	27,416	4,636
34	All other	6	5	103,176	76,685	26,491	530	1	3,827	4,894	1,067
	Total, textiles and their products	41	24	1,011,150	756,754	254,396	5,074	17	87,501	134,279	46,778
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	9	6	139,079	111,001	28,078	562	3	238,267	255,906	17,639
36	Foundry and machine shops	122	69	3,833,219	3,180,248	652,971	12,918	53	327,097	455,702	128,605
	Total, iron and steel products	131	75	3,972,298	3,291,249	681,049	13,480	56	565,364	711,608	146,244
	Lumber and its manufactures—										
37	Sawmills and planing mills	375	207	31,501,260	27,561,894	3,942,366	78,839	168	9,074,684	11,384,391	2,309,707
38	Furniture and fixtures	14	7	903,823	784,650	119,173	2,389	7	92,201	105,064	12,863
39	All other woodworking establishments	65	39	3,495,467	2,645,035	850,432	16,776	26	580,430	645,938	65,508
	Total, lumber and its manufactures	454	253	35,903,550	30,991,579	4,911,971	98,001	201	9,747,315	12,135,393	2,388,078
	Leather and finished products—										
40	Leather, tanned, curried, and finished	2	1	25,732	20,246	5,486	110	1	7,165	10,543	3,378
41	Boots and shoes	5	5	305,369	235,097	70,272	1,325				
42	All other	6	4	51,695	41,336	10,359	209	2	16,337	17,417	1,080
	Total, leather and finished products	13	10	382,796	296,679	86,117	1,644	3	23,502	27,960	4,458
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper	12	9	1,759,927	1,162,942	596,985	11,945	3	39,136	40,757	1,621
45	Printing and publishing	139	78	5,401,589	4,823,287	578,302	11,438	61	986,924	1,089,410	102,486
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	8	6	125,116	117,592	7,524	150	2	1,378	2,492	1,114
	Total, paper and printing	159	93	7,286,632	6,103,821	1,182,811	23,533	66	1,027,438	1,132,659	105,221
	Liquors and beverages—										
47	Distilled										
48	Malted	14						14	840,581	1,546,624	706,043
49	All other	16	7	158,334	138,590	19,744	385	9	428,224	482,875	54,651
	Total, liquors and beverages	30	7	158,334	138,590	19,744	385	23	1,268,805	2,029,499	760,694

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

WASHINGTON—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Chemicals and allied products—										
50	Chemicals	7	2	$10,598	$10,088	$510	$11	5	$55,414	$106,192	$50,778
51	Fertilizers	1	1	1,200	750	450	9				
52	Gas, illuminating and heating	2						2	107,172	138,656	31,484
53	Oils, and oil products										
54	Paints and varnishes	8	6	243,483	171,592	71,891	1,395	2	79,125	87,881	8,756
55	Patent medicines	6	5	12,227	10,857	1,370	28	1	3,437	6,940	3,503
56	Petroleum, refined										
57	Soap	5	4	25,934	19,987	5,947	120	1	9	15	6
58	All other	21	9	103,771	83,703	20,068	411	12	21,594	32,043	10,449
	Total, chemicals and allied products	50	27	397,213	296,977	100,238	1,974	23	266,751	371,727	104,976
	Stone, clay, and glass products—										
	Stone—										
59	Cement	11	7	1,946,616	1,273,307	673,309	13,422	4	16,355	23,142	6,787
60	Marble and stone work	17	10	426,930	403,555	23,375	468	7	121,470	129,046	7,576
	Clay—										
61	Brick and tile	20	7	180,970	176,919	4,051	81	13	107,201	146,350	39,149
62	Pottery, terra cotta, fire clay, etc	7	5	898,391	794,751	103,640	2,073	2	46,071	67,941	21,870
63	All other	2						2	81,590	94,057	12,467
64	Glass and glass products	4	1	9,816	9,749	67	1	3	18,930	21,303	2,373
	Total, stone, clay, and glass products	61	30	3,462,723	2,658,281	804,442	16,045	31	391,617	481,839	90,222
	Metals and metal products other than iron and steel—										
65	Smelters	5	3	6,105,909	3,906,544	2,199,365	43,988	2	6,682	7,587	905
66	Manufactures	32	24	1,023,945	898,955	124,990	2,504	8	61,396	79,668	18,272
67	Automobiles, motorcycles, and bicycles	10	4	169,441	145,599	23,842	476	6	76,589	98,798	22,209
68	Carriages and wagons	4	3	45,103	43,937	1,166	23	1		2,042	2,042
69	Cars (steam railroad, street cars, etc.)	2	2	110,041	105,956	4,085	82				
70	All other	1						1	500	7,124	6,624
	Total, metals and metal products other than iron and steel	54	36	7,454,439	5,100,991	2,353,448	47,073	18	145,167	195,219	50,052

	Miscellaneous industries—										
71	Tobacco	2	1	371,574	332,279	39,295	786	1	21,313	22,506	1,193
72	Agricultural implements	4	3	160,249	104,731	55,518	1,023	1		6,720	6,720
73	Electrical machinery	10	3	114,685	101,901	12,784	260	7	21,745	43,300	21,555
74	Musical instruments, pianos, organs, etc	1	1	188,335	140,010	48,325	805				
75	Rubber goods	2						2	355	7,077	6,722
76	Fur goods	6						6	31,833	39,613	7,780
77	Shipbuilding	14	7	418,107	349,551	68,553	1,376	7	1,036,667	1,459,749	423,082
78	Building construction	21	6	39,691	26,124	13,567	276	15	169,377	196,914	27,537
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	74	37	3,110,827	2,804,281	306,546	6,295	37	2,393,941	2,837,754	443,813
80	Engineering	17	7	96,228	83,021	13,207	274	10	142,014	179,112	37,098
81	All other	106	72	3,069,184	2,745,400	323,784	6,310	34	503,672	558,320	54,648
	Total, miscellaneous industries	257	137	7,568,880	6,687,301	881,579	17,405	120	4,320,917	5,351,065	1,030,148
	Grand total, manufacturing and mechanical industries	1,542	874	99,699,909	73,015,277	17,684,632	347,387	668	20,305,062	25,503,089	5,198,027
	Public utilities:										
82	Electric and gas lighting and power companies	67	44	11,353,663	9,538,410	1,815,253	36,294	23	814,510	999,837	185,327
83	Railroads, steam	18	9	3,926,654	2,882,507	1,044,147	20,894	9	3,228,387	3,762,227	533,840
84	Railways, electric, city and suburban	18	8	1,674,892	1,517,539	157,353	3,147	10	2,389,000	2,981,551	592,551
85	Steamship transportation companies	57	34	13,312,292	8,785,300	1,526,992	88,747	23	5,491,500	6,784,181	1,289,681
86	Waterworks	60	30	221,399	171,880	49,519	887	30	77,358	181,343	103,985
87	Express companies										
88	Telephone, telegraph, and radio companies	98	50	971,388	786,740	184,648	3,611	48	915,611	996,264	80,653
89	All other	254	142	7,293,492	5,927,415	1,366,077	27,069	112	1,584,081	1,884,932	300,851
	Total, public utilities	572	317	38,753,780	29,609,791	9,143,989	180,649	255	14,503,447	17,590,335	3,086,888
	Banks and insurance companies:										
	Banks—										
90	National banks	79	65	5,966,895	4,660,034	1,306,861	26,546	14	350,768	445,661	94,893
91	Savings banks and State banks	281	234	4,828,213	3,485,724	1,342,489	26,580	47	1,316,801	1,510,682	193,881
92	Trust companies	25	16	1,471,619	1,106,426	365,193	10,876	9	301,384	374,417	73,033
	Total, banks	385	315	12,266,727	9,252,184	3,014,543	64,002	70	1,968,953	2,330,760	361,807
	Insurance companies—										
93	Life	3	3	1,877,674	1,787,939	89,735	1,795				
94	Fire and marine (stock)	2	1	8,157	7,432	725	15	1	1,098	1,216	118
95	Fire and marine (mutual)	2	2	25,378		25,378	508				
96	Casualty	54	34	448,258	338,249	110,009	2,204	20	165,791	210,571	44,780
97	Fidelity and surety										
98	All other	1						1	1,098	1,098	
	Total, insurance companies	62	40	2,359,467	2,133,620	225,847	4,522	22	167,987	212,885	44,898
	Grand total, banks and insurance companies	447	355	14,626,194	11,385,804	3,240,390	68,524	92	2,136,940	2,543,645	406,705

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

WASHINGTON—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Merchandising companies:										
99	Department stores	22	17	$4,057,704	$3,327,636	$730,068	$14,093	5	$556,354	$662,678	$106,324
100	Wholesale jobbers	249	195	16,426,382	11,281,725	5,144,657	99,645	54	582,402	680,198	97,796
101	Real estate	251	73	1,006,474	729,718	276,756	5,578	178	1,107,599	1,870,924	763,325
102	Amusement companies	105	51	3,779,725	3,319,768	459,957	9,175	54	764,673	1,425,935	661,262
103	Hotels and restaurants	104	43	2,372,732	2,174,939	197,793	3,998	61	1,932,656	2,147,616	214,960
	Total, merchandising companies	731	379	27,643,017	20,833,786	6,809,231	132,489	352	4,943,684	6,787,351	1,843,667
104	All other corporations of every description not elsewhere provided for	3,692	1,864	46,574,262	34,365,957	12,208,305	237,971	1,728	12,453,612	17,302,664	4,849,052
105	Corporations—inactive	2,020						2,020	674	120,473	119,799
	Total, miscellaneous companies	5,712	1,864	46,574,262	34,365,957	12,208,305	237,971	3,748	12,454,286	17,423,137	4,968,851
	Grand total for the State of Washington	9,906	4,071	244,505,289	191,036,504	53,468,785	1,054,032	5,835	65,869,379	86,610,429	20,741,050

WEST VIRGINIA.

	Agriculture and animal husbandry:										
1	Farming	14	5	$40,535	$32,059	$8,476	$169	9	$14,605	$25,491	$10,886
2	Florists and fruit growers	96	34	480,251	361,553	118,698	2,310	62	215,405	325,845	110,440
3	Stock raising	6						6	130,855	161,662	30,807
4	Forest and lumber not provided for elsewhere	13	13	1,356,444	1,087,874	268,570	5,371				
	Total, agricultural and animal husbandry	129	52	1,877,230	1,481,486	395,744	7,850	77	360,865	512,998	152,133
	Extraction of minerals:										
5	Coal mines	404	321	53,112,882	40,473,529	12,639,353	245,540	83	7,379,576	8,201,329	821,753
6	Copper mines										
7	Gold and silver and precious metals	4	1	587,480	417,776	169,704	3,394	3		18,809	18,809
8	Iron mines										

9	Lead and zinc mines	3	1	60.147	44.231	15.916	318	2	7.577	14.019	6,442
10	Quarries	5	2	600 037	402.220	197,817	3,956	3	29.901	40 796	10.895
11	Oil, gas, and salt wells	291	188	24,934,195	15.805.422	9,128,773	182.574	103	1,965 415	2,534 279	568.864
12	All other	20	11	329.190	273.881	55.309	1,106	9	87,145	101.799	14.654
	Total, extraction of minerals	727	524	79.623.931	57.417.059	22 206.872	436.888	203	9.469 614	10 911 031	1.441.417
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	5	2	18,624	17,937	687	13	3	33.976	37,913	3.937
14	Canning and preserving (fish and oysters, fruits and vegetables)	2	1	11.115	10,905	210	4	1	2.659	2,930	271
15	Oleomargarine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	Slaughtering and meat packing, and meat products	7	3	559.134	425.818	133 316	2.648	4	280 292	372 685	92 393
17	Bread and bakery products	6	5	282.733	230 528	52,205	1,039	1	8,353	9,942	1,589
18	Coffee and spices	1	1	93.745	88,877	4 868	97	.....	.....	.....	.....
19	Flour mills and gristmills	29	24	1,058,410	859,800	198,610	3,837	5	118,214	141,156	22,942
20	Sugar refining (not including beet sugar) and molasses	1	1	3,808,315	2,323.888	1,484.427	29,689	.....	.....	.....	.....
21	Beet sugar	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
22	Confectionery and ice cream	11	7	580 811	480 881	99.930	1,860	4	97.667	102,487	4.820
23	Food preparations, all other	1	1	29.968	28.141	1 827	37	.....	.....	.....	.....
	Total, food and kindred products	63	45	6,442.855	4,466,775	1.976 080	39 224	18	541.161	667.113	125.952
	Textiles and their products—										
24	Carpets and rugs	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
25	Cordage and twine	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
26	Cotton goods	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
27	Hats and caps	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
28	Hosiery and knit goods	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
29	Silk and silk goods	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
30	Woolen and worsted goods	5	5	430.185	348,577	81.608	1.633	.....	.....	.....	.....
31	Men's clothing	5	5	481,878	380.153	101,725	1,969	.....	.....	.....	.....
32	Women's clothing	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
33	Men's and women's other furnishings	1	1	29.735	23 096	6,639	133	.....	.....	.....	.....
34	All other	1	1	39.159	30.759	8,400	168	.....	.....	.....	.....
	Total, textiles and their products	12	12	980.957	782.585	198.372	3,903	.....	.....	.....	.....
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	7	6	22,398.851	17.347.034	5 051,817	100.729	1	28.711	32,764	4.053
36	Foundry and machine shops	50	37	13.816.880	6.027,109	7,789.771	155 537	13	185.966	231.423	45.457
	Total, iron and steel products	57	43	36,215.731	23 374 143	12.841 588	256.266	14	214.677	264.187	49.510
	Lumber and its manufactures—										
37	Sawmills and planing mills	94	60	7,945.502	6,648.704	1,296,798	25 848	34	1,486,660	1,660 250	173.590
38	Furniture and fixtures	8	8	877,653	717,800	159.853	2 652	.....	.....	.....	.....
39	All other woodworking establishments	14	8	786,705	673,196	113.509	2,194	6	153.883	167.848	13.965
	Total, lumber and its manufactures	116	76	9,609.860	8,039.700	1,570,160	30.694	40	1,640 543	1,828.098	187.555

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

WEST VIRGINIA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Leather and finished products—										
40	Leather, tanned, curried, and finished	3	2	$1,290,321	$615,042	$675,279	$12,500	1	$52,579	$65,598	$13,019
41	Boots and shoes	2	2	446,667	371,966	74,701	1,487	.....	.....	.....	.....
42	All other	1	1	69,428	51,266	18,162	333	.....	.....	.....	.....
	Total, leather and finished products	6	5	1,806,416	1,038,274	768,142	14,320	1	52,579	65,598	13,019
	Paper and printing—										
43	Paper and wood pulp	4	4	300,687	265,096	35,591	692	.....	.....	.....	.....
44	Manufactures of paper	3	3	689,792	604,974	84,818	1,697	.....	.....	.....	.....
45	Printing and publishing	58	39	1,408,343	1,274,561	133,782	2,637	19	229,367	264,219	34,852
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Total, paper and printing	65	46	2,398,822	2,144,631	254,191	5,026	19	229,367	264,219	34,852
	Liquors and beverages—										
47	Distilled	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
48	Malted	2	1	24,982	24,700	282	6	1	1,445	1,641	196
49	All other	13	10	323,343	281,059	42,284	846	3	13,244	17,012	3,768
	Total, liquors and beverages	15	11	348,325	305,759	42,566	852	4	14,689	18,653	3,964
	Chemicals and allied products—										
50	Chemicals	7	4	1,095,900	831,961	263,939	5,279	3	1,478	11,164	9,686
51	Fertilizers	2	2	88,746	75,584	13,162	147	.....	.....	.....	.....
52	Gas, illuminating and heating	4	3	35,786	32,132	3,654	73	1	2,389	4,362	1,973
53	Oils, and oil products	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
54	Paints and varnishes	5	3	352,530	190,914	161,616	3,233	2	37,599	45,092	7,493
55	Patent medicines	12	9	3,145,889	1,939,956	1,205,933	24,119	3	4,079	4,326	247
56	Petroleum, refined	8	7	486,031	168,075	317,956	6,359	1	1,937	5,254	3,317

57	Soap	1						1	850	1,787	937
58	All other	13	9	1,315,073	769,462	545,611	10,912	4	30,584	45,057	14,473
	Total, chemicals and allied products	52	37	6,519,955	4,008,084	2,511,871	50,122	15	78,916	117,042	38,126
	Stone, clay, and glass products—										
	Stone—										
59	Cement	3	2	33,803	28,128	5,675	113	1	4,636	8,163	3,527
60	Marble and stone work	17	9	104,794	96,477	8,317	167	8	62,212	72,497	10,285
	Clay—										
61	Brick and tile	30	17	1,074,148	966,578	107,570	2,059	13	642,579	734,186	91,607
62	Pottery, terra cotta, fire clay, etc	14	11	5,946,263	5,249,619	696,644	13,887	3	152,460	158,907	6,447
63	All other	1	1	59,288	43,191	16,097	322				
64	Glass and glass products	59	50	16,496,656	13,891,671	2,604,985	51,809	9	1,153,479	1,300,531	147,052
	Total, Stone, clay, and glass products	124	90	23,714,952	20,275,664	3,439,288	68,357	34	2,015,366	2,274,284	258,918
	Metals and metal products other than iron and steel—										
65	Smelters	1	1	2,236,440	1,949,027	287,413	5,748				
66	Manufactures	18	14	6,696,288	4,087,873	2,608,415	52,766	4	69,403	81,741	12,338
67	Automobiles, motorcycles, and bicycles	1						1		721	721
68	Carriages and wagons	4	4	168,430	157,103	11,327	194				
69	Cars (steam railroad, street cars, etc.)										
70	All other	1	1	1,542	1,004	538	11				
	Total, metals and metal products other than iron and steel	25	20	9,102,700	6,195,007	2,907,693	58,719	5	69,403	82,462	13,059
	Miscellaneous industries—										
71	Tobacco	9	6	2,064,559	1,256,847	807,712	16,155	3	39,644	49,964	10,320
72	Agricultural implements	1	1	31,847	17,749	14,098	211				
73	Electrical machinery	5	5	372,643	330,782	41,861	814				
74	Musical instruments, pianos, organs, etc										
75	Rubber goods	1	1	3,416	2,859	557	11				
76	Fur goods										
77	Shipbuilding	1	1	79,125	75,803	3,322	66				
78	Building construction	12	8	194,619	174,505	20,114	402	4	85,514	87,215	1,701
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	30	11	569,214	536,202	33,012	660	19	516,952	588,826	71,874
80	Engineering	5	4	42,162	34,932	7,230	146	1	18,748	20,037	1,289
81	All other	59	43	1,288,935	1,088,566	200,369	4,007	16	335,853	410,299	74,446
	Total, miscellaneous industries	123	80	4,646,520	3,518,245	1,128,275	22,472	43	996,711	1,156,341	159,630
	Grand total, manufacturing and mechanical industries	658	465	101,787,093	74,148,867	27,638,226	549,955	193	5,853,412	6,737,997	1,884,585
	Public utilities:										
82	Electric and gas lighting and power companies	56	40	1,491,370	1,180,879	310,491	6,184	16	1,394,087	1,432,440	38,353
83	Railroads, steam	35	20	3,253,523	2,901,303	352,220	7,043	15	580,616	733,881	153,265
84	Railways, electric, city and suburban	24	13	3,605,207	2,658,290	946,917	18,937	11	279,086	338,273	59,187
85	Steamship transportation companies	8	6	99,422	73,887	25,535	512	2	20,795	26,683	5,888
86	Waterworks	27	23	148,914	112,760	36,154	724	4	52,756	57,288	4,532

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

WEST VIRGINIA—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit
	Public utilities—Continued.										
87	Express companies										
88	Telephone, telegraph, and radio companies	103	58	$387,717	$290,302	$97,415	$1,945	45	$403,143	$437,083	$33,940
89	All other	57	39	1,570,468	1,157,604	412,864	8,257	18	97,745	128,019	30,274
	Total, public utilities	310	199	10,556,621	8,375,025	2,181,596	43,602	111	2,828,228	3,153,667	325,439
	Banks and insurance companies:										
	Banks—										
90	National banks	116	114	4,556,832	3,183,320	1,373,512	27,354	2	97,758	127,727	29,969
91	Savings banks and State banks	180	169	4,630,240	3,696,797	933,443	18,652	11	141,307	163,980	22,673
92	Trust companies	17	14	1,111,603	639,930	471,673	9,436	3	133,592	171,985	38,393
	Total, banks	313	297	10,298,675	7,520,047	2,778,628	55,442	16	372,657	463,692	91,035
	Insurance companies—										
93	Life	2	2	674,963	653,521	21,442	428				
94	Fire and marine (stock)	1	1	236,982	217,887	19,095	382				
95	Fire and marine (mutual)	2	2	1,459		1,459	29				
96	Casualty	4	3	326,094	300,829	25,265	506	1	939	1,129	190
97	Fidelity and surety										
98	All other										
	Total, insurance companies	9	8	1,239,498	1,172,237	67,261	1,345	1	939	1,129	190
	Grand total, banks and insurance companies	322	305	11,538,173	8,692,284	2,845,889	56,787	17	373,596	464,821	91,225
	Merchandising companies:										
99	Department stores	17	15	1,260,150	918,495	341,655	6,305	2	21,319	25,648	4,329
100	Wholesale jobbers	163	145	9,795,898	6,327,777	3,468,121	69,533	18	232,478	301,531	69,053
101	Real estate	160	106	1,173,172	865,421	307,751	6,147	54	257,356	355,430	98,074
102	Amusement companies	55	26	580,665	535,884	44,781	896	29	291,160	354,934	63,774
103	Hotels and restaurants	28	16	1,764,025	1,583,187	180,838	3,467	12	318,121	361,222	43,101
	Total, merchandising companies	423	308	14,573,910	10,230,764	4,343,146	86,348	115	1,120,434	1,398,765	278,331

104	All other corporations of every description not elsewhere provided for	1,270	815	18,609,302	11,811,068	6,798,234	132,593	455	3,414,689	4,366,734	952,045
105	Corporations—inactive	542						542	273	23,264	22,991
	Total, miscellaneous companies	1,812	815	18,609,302	11,811,068	6,798,234	132,593	997	3,414,962	4,389,998	975,039
	Grand total for the State of West Virginia	4,381	2,668	238,566,260	172,156,553	66,409,707	1,314,023	1,713	23,421,111	27,569,277	4,148,166

WISCONSIN.

	Agriculture and animal husbandry:										
1	Farming	71	27	$157,938	$404,489	$53,449	$1,071	44	$261,026	$337,220	$76,194
2	Florists and fruit growers	56	23	587,235	490,427	96,808	1,913	33	141,779	217,209	75,430
3	Stock raising	13	6	232,805	162,480	70,325	1,403	7	40,218	54,066	13,848
4	Forest and lumber not provided for elsewhere	47	22	1,614,693	1,193,624	421,069	8,355	25	1,391,176	1,568,506	177,330
	Total, agriculture and animal husbandry	187	78	2,892,671	2,251,020	641,651	12,742	109	1,831,199	2,177,001	342,802
	Extraction of minerals:										
5	Coal mines	4	3	2,308,111	1,304,717	1,003,394	20,068	1	49,803	55,529	5,726
6	Copper mines	1	1	13	11	2	1				
7	Gold and silver and precious metals	11						11	31,310	229,401	198,091
8	Iron mines	6	4	5,607,792	3,290,238	2,317,554	46,337	2	529,681	530,661	980
9	Lead and zinc mines	19	7	773,797	444,772	329,025	6,225	12	416,418	493,678	77,260
10	Quarries	10	7	412,377	394,447	17,930	325	3	55,991	59,399	3,408
11	Oil, gas, and salt wells	15	9	310,472	245,500	64,972	1,300	6	18,956	48,345	29,389
12	All other	53	15	1,378,205	1,060,453	317,752	6,353	38	383,725	507,181	123,456
	Total, extraction of minerals	119	46	10,790,767	6,740,138	4,050,629	80,609	73	1,485,884	1,924,194	438,310
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese and milk	662	440	13,406,911	12,604,718	802,193	15,094	222	4,469,009	4,545,829	76,820
14	Canning and preserving (fish and oysters, fruits and vegetables)	83	62	4,479,917	3,840,628	639,289	12,649	21	525,305	637,465	112,160
15	Oleomargarine	1						1	43,681	50,317	6,636
16	Slaughtering and meat packing, and meat products	13	9	5,506,469	3,807,824	1,698,645	33,808	4	123,186	188,039	64,853
17	Bread and bakery products	19	15	1,099,362	924,954	174,408	3,489	4	46,111	57,308	11,197
18	Coffee and spices	3	3	265,653	228,595	37,058	741				
19	Flour mills and gristmills	55	43	2,376,597	1,955,956	420,641	8,189	12	452,464	477,981	25,517
20	Sugar refining (not including beet sugar) and molasses	1						1	121,313	121,634	321
21	Beet sugar	2	1	570,651	536,196	34,455	689	1	14,500	15,063	563
22	Confectionery and ice cream	42	33	4,254,019	3,501,564	752,455	15,039	9	99,188	115,281	16,093
23	Food preparations, all other	18	11	5,494,869	3,751,025	1,743,844	34,878	7	125,529	215,996	90,467
	Total, food and kindred products	899	617	37,454,448	31,151,460	6,302,988	124,576	282	6,020,286	6,424,913	404,627

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

WISCONSIN—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Textiles and their products—										
24	Carpets and rugs	3	1	$350,164	$163,287	$186,877	$3,738	2	$21,483	$23,412	$1,929
25	Cordage and twine										
26	Cotton goods	6	4	262,077	192,314	69,763	1,254	2	17,543	18,386	843
27	Hats and caps	1	1	10,322	8,229	2,093	42				
28	Hosiery and knit goods	46	37	7,975,027	6,319,863	1,655,164	31,663	9	214,165	235,004	20,839
29	Silk and silk goods	1	1	179,064	144,857	34,207	684				
30	Woolen and worsted goods	14	13	1,470,224	1,289,905	180,319	3,543	1	17,309	19,257	1,948
31	Men's clothing	19	18	2,707,964	2,105,665	602,299	11,842	1		344	344
32	Women's clothing	9	6	278,859	244,980	33,879	641	3	84,116	93,385	9,269
33	Men's and women's other furnishings	15	11	1,147,150	886,958	260,192	5,132	4	386,251	407,429	21,178
34	All other	16	13	1,814,404	1,388,030	426,374	8,324	3	149,311	198,755	49,444
	Total, textiles and their products	130	105	16,195,255	12,744,088	3,451,167	66,863	25	890,178	995,972	105,794
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	23	21	9,918,181	5,373,219	4,544,962	89,919	2	14,008	19,345	5,337
36	Foundry and machine shops	319	249	59,920,104	47,973,214	11,916,890	235,247	70	1,793,722	2,260,896	467,174
	Total, iron and steel products	342	270	69,838,285	53,346,433	16,491,852	325,166	72	1,807,730	2,280,241	472,511
	Lumber and its manufactures—										
37	Sawmills and planing mills	129	103	16,599,915	13,786,492	2,813,423	55,333	26	3,502,565	4,024,994	522,429
38	Furniture and fixtures	66	47	7,555,149	6,777,346	777,803	15,457	19	628,027	753,521	125,494
39	All other woodworking establishments	120	90	8,664,102	7,035,582	1,628,520	32,366	30	872,789	1,047,374	174,585
	Total, lumber and its manufactures	315	210	32,819,166	27,599,420	5,219,746	103,156	75	5,003,381	5,825,889	822,508

	Leather and finished products—										
40	Leather, tanned, curried, and finished	20	18	14,255,771	8,019,872	6,235,899	123,927	2	4,612	5,865	1,253
41	Boots and shoes	35	31	8,891,873	7,480,266	1,411,607	27,416	4	164,685	200,719	36,034
42	All other	33	27	3,121,698	2,449,167	672,531	13,426	6	281,616	311,938	30,322
	Total, leather and finished products	88	76	26,269,342	17,949,305	8,320,037	164,769	12	450,913	518,522	67,609
	Paper and printing—										
43	Paper and wood pulp	26	23	18,952,244	12,782,119	6,170,125	124,117	3	599,110	618,466	19,356
44	Manufactures of paper	58	50	17,111,975	10,271,714	6,840,261	135,450	8	1,219,537	1,333,546	114,009
45	Printing and publishing	206	149	9,494,104	8,120,650	1,373,454	27,367	57	1,559,284	1,777,861	218,577
46	Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)	12	11	389,294	367,630	21,664	427	1	18,303	19,513	1,210
	Total, paper and printing	302	233	45,947,617	31,542,113	14,405,504	287,361	69	3,396,234	3,749,386	353,152
	Liquors and beverages—										
47	Distilled	2	1	1,762,362	1,709,684	52,678	1,054	1	552	4,024	3,472
48	Malted	96	84	40,702,188	32,040,453	8,661,735	173,198	12	300,800	355,417	54,617
49	All other	32	21	5,268,290	4,207,085	1,061,205	21,226	11	116,816	140,959	24,143
	Total, liquors and beverages	130	106	47,732,840	37,957,222	9,775,618	195,478	24	418,168	500,400	82,232
	Chemicals and allied products—										
50	Chemicals	21	12	1,112,020	675,314	436,706	8,735	9	116,730	150,376	33,646
51	Fertilizers	3	2	48,765	36,815	11,950	239	1	1,488	1,529	41
52	Gas, illuminating and heating	2	2	51,904	29,034	22,870	457	.....	.....	.....	.....
53	Oils, and oil products	6	4	546,853	373,258	173,595	3,467	2	91,064	96,920	5,856
54	Paints and varnishes	9	8	1,628,647	997,381	631,266	12,521	1	37,752	42,817	5,065
55	Patent medicines	12	6	54,278	43,443	10,835	218	6	57,304	67,874	10,570
56	Petroleum, refined	1	.....	.....	.....	.....	.....	1	1,786	6,713	4,927
57	Soap	7	3	1,988,784	1,580,060	408,724	8,174	4	62,890	72,857	9,967
58	All other	26	18	5,689,949	4,207,183	1,482,766	20,357	8	49,142	61,164	12,022
	Total, chemicals and allied products	87	55	11,121,200	7,942,488	3,178,712	54,168	32	418,156	500,250	82,094
	Stone, clay, and glass products—										
	Stone—										
59	Cement	24	11	119,951	91,360	28,591	571	13	86,423	107,265	20,842
60	Marble and stone work	48	34	2,395,221	2,171,409	223,812	4,429	14	303,772	409,716	105,944
	Clay—										
61	Brick and tile	20	12	425,948	389,846	36,102	723	8	356,688	379,154	22,466
62	Pottery, terra cotta, fire clay, etc	3	3	35,750	25,282	10,468	209	.....	.....	.....	.....
63	All other	2	2	679,710	552,491	127,219	2,544	.....	.....	.....	.....
64	Glass and glass products	9	8	681,908	495,305	186,603	3,731	1	.....	7,129	7,129
	Total, stone, clay, and glass products	106	70	4,338,488	3,725,693	612,795	12,207	36	746,883	903,264	156,381
	Metals and metal products other than iron and steel—										
65	Smelters	4	4	505,777	434,793	70,984	1,420	.....	.....	.....	.....
66	Manufactures	65	53	16,875,661	11,190,701	5,684,960	113,731	12	173,993	195,243	21,250
67	Automobiles, motorcycles, and bicycles	40	32	19,305,284	13,579,764	5,725,520	113,488	8	69,893	109,880	39,987

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

WISCONSIN—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Metals and metal products other than iron and steel—Continued.										
68	Carriages and wagons	24	17	$1,359,573	$1,096,736	$262,837	$4,507	7	$199,451	$227,590	$28,139
69	Cars (steam railroad, street cars, etc.)	1	1	140,450	99,023	41,427	621				
70	All other										
	Total, metals and metal products other than iron and steel	134	107	38,186,745	26,401,017	11,785,728	233,767	27	443,337	532,713	89,376
	Miscellaneous industries—										
71	Tobacco	18	10	520,324	482,536	37,788	757	8	87,760	98,082	10,322
72	Agricultural implements	18	10	2,151,891	1,857,843	294,048	4,990	8	312,696	363,581	50,885
73	Electrical machinery	34	19	2,789,189	2,128,602	660,587	12,627	15	441,719	483,525	41,806
74	Musical instruments, pianos, organs, etc	7	4	459,883	387,771	72,112	1,442	3	31,435	47,500	16,065
75	Rubber goods	12	10	5,870,639	4,496,331	1,374,308	27,184	2	14,863	20,844	5,981
76	Fur goods	5	4	310,498	272,700	37,798	756	1	32,834	40,351	7,517
77	Shipbuilding	13	8	1,976,559	1,656,859	319,700	6,395	5	94,999	105,116	10,117
78	Building construction	45	35	1,736,943	1,552,224	184,719	3,160	10	312,326	372,225	59,899
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	92	66	4,489,949	3,949,093	540,856	10,898	26	609,183	687,022	77,839
80	Engineering	18	10	1,311,126	1,016,281	294,845	5,898	8	292,827	373,284	80,457
81	All other	147	108	13,034,823	9,375,475	3,659,348	72,867	39	451,234	1,073,623	622,389
	Total, miscellaneous industries	409	284	34,651,824	27,175,715	7,476,109	146,974	125	2,681,876	3,665,153	983,277
	Grand total, manufacturing and mechanical industries	2,942	2,163	364,555,210	277,534,864	87,020,256	1,714,485	779	22,277,142	25,896,703	3,619,561
	Public utilities:										
82	Electric and gas lighting and power companies	170	118	14,153,100	11,155,808	2,997,292	58,544	52	499,060	712,434	213,374
83	Railroads, steam	32	15	2,217,615	1,729,352	488,263	9,688	17	748,830	885,574	136,744
84	Railways, electric, city and suburban	15	10	8,319,922	6,764,619	1,555,303	31,093	5	324,070	342,714	18,644

85	Steamship transportation companies	12	7	362,165	328,727	33,438	668	5	42,626	44,615	1,989
86	Waterworks	8	8	1,704,937	943,125	761,812	15,222				
87	Express companies	1						1	7,611	8,213	602
88	Telephone, telegraph, and radio companies	437	321	7,055,291	5,322,318	1,732,973	34,509	116	222,311	246,209	23,898
89	All other	91	53	2,881,178	2,244,072	637,106	12,746	38	307,973	368,562	60,589
	Total, public utilities	766	532	36,694,208	28,488,021	8,206,187	162,470	234	2,152,481	2,608,321	455,840
	Banks and insurance companies:										
	Banks—										
90	National banks	141	131	9,730,121	7,352,870	2,377,251	47,568	10	240,271	258,488	18,217
91	Savings banks and State banks	729	671	13,437,210	9,851,406	3,585,804	71,470	58	557,741	973,652	415,911
92	Trust companies	11	11	663,827	459,101	204,726	4,096				
	Total, banks	881	813	23,831,158	17,663,377	6,167,781	123,134	68	798,012	1,232,140	434,128
	Insurance companies—										
93	Life	6	4	60,167,936	57,126,739	3,041,197	60,823	2	587,197	616,541	29,344
94	Fire and marine (stock)	4	4	7,156,381	6,420,437	735,944	14,719				
95	Fire and marine (mutual)	111	111	92,906		92,906	1,875				
96	Casualty	58	58	898,452	782,550	115,902	2,323				
97	Fidelity and surety										
98	All other	18						18	73,181	76,240	3,059
	Total, insurance companies	197	177	68,315,675	64,329,726	3,985,949	79,740	20	660,378	692,781	32,403
	Grand total, banks and insurance companies	1,078	990	92,146,833	81,993,103	10,153,730	202,874	88	1,458,390	1,924,921	466,531
	Merchandising companies:										
99	Department stores	32	25	4,926,511	3,886,026	1,040,485	20,645	7	327,733	347,066	19,333
100	Wholesale jobbers	258	228	17,368,905	12,598,924	4,769,981	92,658	30	1,200,398	1,358,414	158,016
101	Real estate	329	176	2,393,581	1,849,207	544,374	10,843	153	819,394	1,169,886	350,492
102	Amusement companies	144	81	1,499,051	1,326,586	172,465	3,440	63	1,035,628	1,159,035	123,407
103	Hotels and restaurants	53	40	1,807,456	1,684,305	123,151	2,448	13	820,370	878,123	57,753
	Total, merchandising companies	816	550	27,995,504	21,345,048	6,650,456	130,034	266	4,203,523	4,912,524	709,001
104	All other corporations of every description not elsewhere provided for	3,818	2,498	61,651,077	45,611,409	16,039,668	312,365	1,320	10,153,498	14,417,348	4,263,850
105	Corporations—inactive	1,909						1,909	16,924	71,196	54,272
	Total, miscellaneous companies	5,727	2,498	61,651,077	45,611,409	16,039,668	312,365	3,229	10,170,422	14,488,544	4,318,122
	Grand total for the State of Wisconsin	11,635	6,857	596,726,270	463,963,693	132,762,577	2,615,579	4,778	43,582,041	53,932,208	10,350,167

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

WYOMING.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Agriculture and animal husbandry:										
1	Farming	13	3	$57,456	$33,575	$23,881	$477	10	$88,160	$107,201	$19,041
2	Florists and fruit growers	2						2	5,585	6,170	585
3	Stock raising	231	175	6,558,507	4,095,984	2,462,523	48,278	56	849,143	868,656	19,513
4	Forest and lumber not provided for elsewhere	5	2	38,785	22,792	15,993	320	3	2,212	6,682	4,470
	Total, agriculture and animal husbandry	251	180	6,654,748	4,152,351	2,502,397	49,075	71	945,100	988,709	43,609
	Extraction of minerals:										
5	Coal mines	18	12	9,368,848	7,589,392	1,779,456	35,588	6	56,658	101,392	44,734
6	Copper mines	6	1	1,752	1,731	21	1	5	1,069	25,049	23,980
7	Gold and silver and precious metals	6	1	20		20	1	5	43,194	66,721	23,527
8	Iron mines										
9	Lead and zinc mines										
10	Quarries										
11	Oil, gas, and salt wells	45	15	1,307,430	308,975	998,455	19,340	30	58,844	270,678	211,834
12	All other	16	1	26,514	1,423	25,091	502	15	21,109	46,308	25,199
	Total, extraction of minerals	91	30	10,704,564	7,901,521	2,803,043	55,432	61	180,874	510,148	329,274
	Manufacturing and mechanical industries:										
	Food and kindred products—										
13	Butter, cheese, and milk	7	4	101,751	77,769	23,982	448	3	22,268	23,041	773
14	Canning and preserving (fish and oysters, fruits and vegetables)										
15	Oleomargarine	1	1	14,750	6,175	8,575	172				
16	Slaughtering and meat packing, and meat products	2	2	90,381	60,096	30,285	606				
17	Bread and bakery products	1	1	8,233	8,054	179	4				
18	Coffee and spices										
19	Flour mills and gristmills	8	7	255,514	129,468	126,046	2,474	1	12,647	14,802	2,155
20	Sugar refining (not including beet sugar) and molasses										

21	Beet sugar										
22	Confectionery and ice cream	1	1	6,780	6,714	66	1				
23	Food preparations, all other										
	Total, food and kindred products	20	16	477,409	288,276	189,133	3,705	4	34,915	37,843	2,928
	Textiles and their products—										
24	Carpets and rugs										
25	Cordage and twine										
26	Cotton goods										
27	Hats and caps										
28	Hosiery and knit goods										
29	Silk and silk goods										
30	Woolen and worsted goods										
31	Men's clothing										
32	Women's clothing										
33	Men's and women's other furnishings										
34	All other										
	Total, textiles and their products										
	Iron and steel products—										
35	Blast furnaces, steelworks, and rolling mills	1	1	26,674	22,810	3,864	54				
36	Foundry and machine shops	4	2	47,859	32,082	15,777	281	2	55,776	60,073	4,297
	Total, iron and steel products	5	3	74,533	54,892	19,641	335	2	55,776	60,073	4,297
	Lumber and its manufactures—										
37	Sawmills and plaining mills	9	6	110,467	78,033	32,434	649	3	81,178	225,718	144,540
38	Furniture and fixtures										
39	All other woodworking establishments										
	Total, lumber and its manufactures	9	6	110,467	78,033	32,434	649	3	81,178	225,718	144,540
	Leather and finished products—										
40	Leather, tanned, curried, and finished										
41	Boots and shoes										
42	All other	1						1	2,410	2,511	101
	Total, leather and finished products	1						1	2,410	2,511	101
	Paper and printing—										
43	Paper and wood pulp										
44	Manufactures of paper										
45	Printing and publishing	27	20	340,753	255,111	85,642	1,704	7	66,394	70,836	4,442
46	Industries relating to printing and publishing (engraving, stereotyping and electrotyping, type founding, etc.)										
	Total, paper and printing	27	20	340,753	255,111	85,642	1,704	7	66,394	70,836	4,442

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

WYOMING—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Manufacturing and mechanical industries—Continued.										
	Liquors and beverages—										
47	Distilled										
48	Malted	3	2	$296,003	$249,523	$46,480	$930	1	$33,494	$36,625	$3,131
49	All other	2	1	4,297	1,709	2,588	53	1	128	369	241
	Total, liquors and beverages	5	3	300,300	251,232	49,068	983	2	33,622	36,994	3,372
	Chemicals and allied products—										
50	Chemicals	2	2	48,265	36,222	12,043	241				
51	Fertilizers										
52	Gas, illuminating and heating	1						1		1,959	1,959
53	Oils and oil products	7	2	21,357	4,448	16,909	338	5		18,602	18,602
54	Paints and varnishes										
55	Patent medicines										
56	Petroleum, refined	4	3	590,753	88,775	501,978	5,096	1		1,030	1,030
57	Soap										
58	All other	2						2	2,912	3,086	174
	Total, chemicals and allied products	16	7	660,375	129,445	530,930	5,675	9	2,912	24,677	21,765
	Stone, clay, and glass products—										
	Stone—										
59	Cement										
60	Marble and stone work	1	1	70,767	34,246	36,521	730				
	Clay—										
61	Brick and tile	2	2	36,092	28,100	7,992	160				
62	Pottery, terra cotta, fire clay, etc										
63	All other	1						1	44,114	47,661	3,547
64	Glass and glass products										
	Total, stone, clay, and glass products	4	3	106,859	62,346	44,513	890	1	44,114	47,661	3,547

	Metals and metal products other than iron and steel—										
65	Smelters										
66	Manufactures										
67	Automobiles, motorcycles, and bicycles										
68	Carriages and wagons	1	1	2,850	1,850	1,000	20				
69	Cars (steam railroad, street cars, etc.)										
70	All other										
	Total, metals and metalproducts other than iron and steel	1	1	2,850	1,850	1,000	20				
	Miscellaneous industries—										
71	Tobacco										
72	Agricultural implements										
73	Electrical machinery	1						1	2,109	5,734	3,625
74	Musical instruments, pianos, organs, etc										
75	Rubber goods										
76	Fur goods										
77	Shipbuilding										
78	Building construction	1						1	17,576	17,811	235
79	Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)	6	4	202,535	187,124	15,411	309	2	39,674	43,034	3,360
80	Engineering	1	1	1,707	1,417	290	6				
81	All other	2						2	4,430	17,683	13 253
	Total, miscellaneous industries	11	5	204 242	188,541	15,701	315	6	63,789	84 262	20,473
	Grand total, manufacturing and mechanical industries	99	64	2,277,788	1,309,726	968,062	14,276	35	385,110	590 575	205,465
	Public utilities:										
82	Electric and gas lighting and power companies	10	9	168,795	137,408	31,387	628	1	8,783	8,783	
83	Railroads, steam	1						1	14,189	20 256	6,067
84	Railways, electric, city and suburban	2						2	60,631	70,778	10,147
85	Steamship transportation companies										
86	Waterworks	1	1	161	156	5	1				
87	Express companies										
88	Telephone, telegraph, and radio companies	11	5	16,671	14,666	2,005	42	6	42,314	47,312	4,998
89	All other	11	6	44,498	29,889	14,609	294	5	38,400	46,796	8,396
	Total, public utilities	36	21	230 125	182,119	48,006	965	15	164 317	193,925	29,608
	Banks and insurance companies:										
	Banks—										
90	National banks	36	35	1,598,849	1,051,655	547,194	10,944	1	12,161	12,426	265
91	Savings banks and State banks	81	67	924 895	551,665	373 230	7,460	14	50,886	106,968	56,082
92	Trust companies	3	3	39,536	25,201	14,335	286				
	Total, banks	120	105	2,563,280	1,628 521	934,759	18,690	15	63,047	119,394	56,347

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

WYOMING—Continued.

Classification No.	INDUSTRIES.	Total number of corporations reporting.	CORPORATIONS SHOWING NET INCOME.					CORPORATIONS SHOWING NO NET INCOME.			
			Number of corporations.	Gross income.	Total deductions.	Net income.	Normal tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
	Banks and insurance companies—Continued.										
	Insurance companies—										
93	Life	1	1	$56,076	$44,358	$11,718	$234				
94	Fire and marine (stock)										
95	Fire and marine (mutual)										
96	Casualty	10	8	14,677	12,276	2,401	45	2	$2,877	$7,421	$4,544
97	Fidelity and surety										
98	All other										
	Total, insurance companies	11	9	70,753	56,634	14,119	279	2	2,877	7,421	4,544
	Grand total, banks and insurance companies	131	114	2,634,033	1,685,155	948,878	18,969	17	65,924	126,815	60,891
	Merchandising companies:										
99	Department stores	1	1	29,303	14,516	14,787	296				
100	Wholesale jobbers	15	14	445,360	317,264	128,096	2,562	1	4,101	7,264	3,163
101	Real estate	35	21	441,232	344,662	96,570	1,887	14	47,821	68,749	20,928
102	Amusement companies	6	3	42,497	39,071	3,426	68	3	33,252	37,200	3,948
103	Hotels and restaurants	12	9	517,957	476,155	41,802	838	3	71,000	87,483	16,483
	Total, merchandising companies	69	48	1,476,349	1,191,668	284,681	5,651	21	156,174	200,696	44,522
104	All other corporations of every description not elsewhere provided for	321	237	4,668,292	3,327,700	1,340,592	26,450	84	470,868	653,278	182,410
105	Corporations—inactive	293						293	2	38,446	38,444
	Total, miscellaneous companies	614	237	4,668,292	3,327,700	1,340,592	26,450	377	470,870	691,724	220,854
	Grand total for the State of Wyoming	1,291	694	28,645,899	19,750,240	8,895,659	170,818	597	2,368,369	3,302,592	934,223

APPENDIX.

CLASSIFICATION OF OCCUPATIONAL GROUPS IN THE PERSONAL INCOME TABLES.

CLASSIFICATION OF INDUSTRIAL GROUPS IN THE CORPORATION INCOME TABLES.

CLASSIFICATION OF OCCUPATIONAL GROUPS IN THE PERSONAL INCOME TABLES.

PROFESSIONS.

Classification No.

1. Accounting professions: Accountants, statisticians, actuaries, etc.
2. Architects.
3. Artists: Painters, sculptors, etc.
4. Authors, editors, reporters, etc.
5. Clergymen.
6. Engineers: Civil, mining, etc.
7. Lawyers and judges.
8. Medical professions: Physicians, surgeons, oculists, dentists, nurses and other medical specialists.
9. Public service: Civil.
10. Public service: Military.
11. Theatrical professions: Actors, singers, musicians, etc.
12. Teachers: From kindergarten to university; also school and college officials.
13. All other professions and occupations.
14. Professions and occupations not stated.

BUSINESS.

15. Agriculturists: Farmers, stock raisers, orchardists, etc.
16. Bankers.
17. Real-estate brokers: Agents and salesmen.
18. Stock and bond brokers.
19. Insurance brokers.
20. Brokers: All other.
21. Capitalists: Investors and speculators.
22. Commercial travelers.
23. Corporation officials: Secretaries, managers, cashiers, presidents, etc.
24. Employees, all other: Superintendents, foremen, office employees, etc.
25. Hotel proprietors and restaurateurs.
26. Insurance agents and solicitors.
27. Labor, skilled and unskilled.
28. Lumbermen.
29. Manufacturers.
30. Merchants and dealers: Storekeepers, jobbers, commission merchants, etc.
31. Mine owners and mine operators.
32. Saloon keepers.
33. Sportsmen and turfmen.
34. Theatrical business: Owners, managers, etc.
35. All other business.
36. Business not stated.

CLASSIFICATION OF INDUSTRIAL GROUPS IN THE CORPORATION INCOME TABLES.

A. AGRICULTURE AND ANIMAL HUSBANDRY.

Classification No.

1. Farming.
2. Florists and fruit growers.
3. Stock raising.
4. Forest and lumber not elsewhere provided for.

B. EXTRACTION OF MINERALS.

5. Coal mines.
6. Copper mines.
7. Gold and silver and precious metals
8. Iron mines.
9. Lead and zinc mines.
10. Quarries.
11. Oil, gas, and salt wells.
12. All other.

C. MANUFACTURING AND MECHANICAL INDUSTRIES.

(C-1) FOOD AND KINDRED PRODUCTS.

13. Butter, cheese and milk:
    Includes the manufacture of—
    - Butter.
    - Butter, reworking.
    - Cheese.
    - Condensed milk.
14. Canning and preserving:
    Includes the canning and preserving of—
    - Fish.
    - Fruits and vegetables.
    - Oysters.
    - Pickles, preserves, and sauces.
15. Oleomargarine.
16. Slaughtering and meat packing, and meat products:
    Includes—
    - Lard, refined, not made in slaughtering and meat-packing establishments.
    - Sausage, not made in slaughtering and meat-packing establishments.
    - Slaughtering and meat packing, wholesale.
    - Slaughtering, wholesale, not including meat packing.
17. Bread and other bakery products.
18. Coffee and spice, including roasting and grinding.
19. Flour-mills and gristmills:
    Includes—
    - Flour-mill and gristmill products.
    - Rice, cleaning and polishing.
20. Sugar, refining (not including beet sugar), and molasses:
    Includes—
    - Sugar, cane.
    - Sugar, refining, not including beet sugar.
21. Beet sugar.
22. Confectionery and ice cream.
23. Food preparations, all other:
    Includes the manufacture of—
    - Chocolate and cocoa products, not including confectionery
    - Cordials and flavoring sirups.
    - Flavoring extracts.
    - Food preparations, not elsewhere specified.
    - Glucose.
    - Peanuts, grading, roasting, cleaning and shelling.
    - Poultry, killing and dressing.
    - Starch.
    - Vinegar and cider.

(C-2) TEXTILES AND THEIR PRODUCTS.

24. Carpets and rugs:
    Includes the manufacture of—
    - Carpets and rugs, other than rag.
    - Carpets, rag.
25. Cordage and twine.
26. Cotton goods:
    Includes the manufacture of—
    - Cotton goods.
    - Cotton small wares.
    - Flags and banners.
    - Lace, cotton.
27. Hats and caps:
    Includes the manufacture of—
    - Hats and caps, other than felt, straw and wool.
    - Hats, fur-felt.
    - Hats, wool-felt.
28. Hosiery and knit goods, including hand-knit goods.
29. Silk and silk goods, including throwsters.

30. Woolen, worsted goods:
    Includes—
        Felt goods.
        Shoddy.
        Wool pulling.
        Wool scouring.
        Woolen goods.
        Worsted goods.
31. Men's clothing, including buttonholes.
32. Women's clothing.
33. Other men's and women's furnishings:
    Includes the manufacture of—
        Collars and cuffs, men's.
        Corsets.
        Furnishing goods, men's.
        Shirts.
        Millinery and lace goods, not elsewhere specified.
        Suspenders, garters, and elastic woven goods.
34. All other:
    Includes the manufacture of—
        Awnings, tents and sails.
        Bags, other than paper, not including bags made in textile mills.
        Belting and hose, woven.
        Cloth, sponging and refinishing.
        Clothing, horse.
        Dyeing and finishing textiles, exclusive of that done in textile mills.
        Flax and hemp, dressed.
        Haircloth.
        Hammocks.
        Jute goods.
        Linen goods.
        Mats and matting, from cocoa fiber, grass, etc.
        Nets and seines.
        Oakum.
        Oilcloth and linoleum, floor.
        Oilcloth, enameled.
        Regalia, and society badges and emblems.
        Upholstering, materials, not elsewhere specified.
        Waste.

(C-3) IRON AND STEEL PRODUCTS.

35. Blast furnaces, steel works and rolling mills:
    Includes the manufacture of—
        Iron and steel in blast furnaces and steelworks and rolling mills.
        Cast-iron and wrought-iron pipe.
        Structural ironwork, not made in steelworks or rolling mills.
        Tinplate and terneplate.
        Wire.
        Wirework, including wire rope and cable, not elsewhere specified.
36. Foundry and machine shops:
    Includes the manufacture of—
        Cash registers and calculating machines.
        Cutlery and edge tools.
        Engines, steam, gas and water.
        Files.
        Firearms.
        Foundry and machine-shop products.
        Gas machines and gas and water meters.
        Hardware.
        Hardware, saddlery.
        Horseshoes, not made in steelworks or rolling mills.
        Iron and steel, bolts and nuts, washers and rivets, not made in steelworks or rolling mills.
        Iron and steel, doors and shutters.
        Iron and steel forgings, not made in steelworks or rolling mills.
        Iron and steel, nails and spikes, cut and wrought, including wire nails, not made in steelworks or rolling mills.

36. Foundry and machine shops—Continued.
    Includes the manufacture of—Continued.
        Locomotives, not made by railroad companies.
        Ordnance and accessories.
        Pens, steel.
        Plumbers' supplies, not elsewhere specified.
        Pumps, not including steam pumps.
        Pumps, steam.
        Safes and vaults.
        Saws.
        Scales and balances.
        Screws, machine.
        Screws, wood.
        Sewing machines and attachments.
        Springs, steel, car, and carriage, etc., not made in steelworks or rolling mills.
        Steam fittings and steam and hot-water heating apparatus.
        Stoves and hot-air furnaces, except gas and oil stoves.
        Stoves, gas and oil.
        Tools, not elsewhere specified.
        Typewriters and supplies.
        Vault lights and ventilators.

(C-4) LUMBER AND ITS MANUFACTURES.

37. Sawmills, planing mills:
    Includes—
        Lumber and timber products.
        Lumber, planing-mill products, not including planing mills connected with sawmills.
38. Furniture and fixtures:
    Includes the manufacture of—
        Billiard tables and materials.
        Furniture.
        Looking-glass and picture frames.
        Refrigerators.
        Show cases.
39. All other woodworking establishments:
    Includes the manufacture of—
        Baskets and rattan and willow ware.
        Boxes, cigar.
        Boxes, wooden packing, except cigar boxes.
        Charcoal, not including production in the lumber and wood distillation industries.
        Coffins, burial cases and undertakers' goods.
        Cooperage.
        Cork, cutting.
        Lasts.
        Matches.
        Pulp goods.
        Pulp wood.
        Rules, ivory and wood.
        Sewing-machine cases.
        Window and door screens and weather strips.
        Wood carpet.
        Wood preserving.
        Wood, turned and carved.
        Wooden goods, not elsewhere specified.

(C-5) LEATHER AND FINISHED PRODUCTS.

40. Leather, tanned, curried and finished:
    Includes—
        Belting, leather.
        Leather, tanned, curried and finished.
41. Boots and shoes, not including rubber boots and shoes.

42. All other:
    Includes the manufacture of—
        Boot and shoe cut stock.
        Boot and shoe findings.
        Gloves and mittens, leather.
        Leather goods, not elsewhere specified.
        Pocketbooks.
        Saddlery and harness.
        Trunks and valises.

(C–6) PAPER AND PRINTING.

43. Paper and wood pulp, including cardboards, not made in paper mills.
44. Manufactures of paper:
    Includes the manufacture of—
        Bags, paper, not including bags made in paper mills.
        Boxes, fancy and paper.
        Card cutting and designing.
        Envelopes.
        Paper goods, not elsewhere specified.
        Paper patterns.
        Wall paper, not made in paper mills.
45. Printing and publishing:
    Includes—
        Bookbinding and blank-book making.
        Labels and tags.
        Lithographing.
        Printing and publishing, book and job.
        Music.
        Newspapers and periodicals.
        Printing materials.
46. Industries relating to printing and publishing (engraving, stereotyping, electrotyping, type-founding, etc.):
    Includes—
        Engraving and die sinking.
        Engraving, steel and copper plate, including plate printing.
        Engraving, wood.
        Photo-engraving, not done in printing establishments.
        Stereotyping and electrotyping.
        Type-founding.

(C–7) LIQUORS AND BEVERAGES.

47. Distilled.
48. Malted:
    Includes the manufacture of—
        Liquors, malt.
        Malt.
49. Other:
    Includes the manufacture of—
        Liquors, vinous.
        Mineral and soda waters.

(C–8) CHEMICALS AND ALLIED PRODUCTS.

50. Chemicals:
    Includes the manufacture of—
        Chemicals.
        Sulphuric, nitric, and mixed acids.
51. Fertilizers.
52. Gas, illuminating and heating.
53. Oils, and oil products:
    Includes the manufacture of—
        Oil, castor.
        Oil, cottonseed and cake.
        Oil, essential.
        Oil, lard, not made in slaughtering and meat-packing establishments.
        Oil, linseed.
        Oil, not elsewhere specified.
54. Paints and varnishes.

55. Patent medicines:
    Includes patent medicines and compounds.
56. Petroleum, refined.
57. Soap.
58. All other:
    Includes the manufacture of—
    - Baking powders and yeast.
    - Blacking, stains and dressings.
    - Bluing.
    - Bone, carbon and lampblack.
    - Candles.
    - Cleansing and polishing preparations.
    - Coke, not including gas-house coke.
    - Drug grinding.
    - Druggists' preparations.
    - Dyestuffs and extracts.
    - Explosives.
    - Grease and tallow, not elsewhere specified, not including axle grease.
    - Ink, printing.
    - Ink, writing.
    - Lubricating greases, including axle grease.
    - Perfumery and cosmetics.
    - Salt.
    - Turpentine and rosin.
    - Wood distillation, not including turpentine and rosin.

(C-9) STONE, CLAY, AND GLASS PRODUCTS.

STONE:

59. Cement.
60. Marble and stone work:
    Includes the manufacture of—
    - Artificial-stone products.
    - Emery and other abrasive wheels.
    - Grindstones.
    - Hones and whetstones.
    - Lime.
    - Marble and stone work.
    - Millstones.
    - Monuments and tombstones.

CLAY:

61. Brick and tile:
    Including sand-lime brick.
62. Pottery, terra cotta, fire clay, etc.
63. All other:
    Includes—
    - China decorating, not including that done in potteries.
    - Crucibles.
    - Minerals and earths, ground.
    - Statuary and art goods.
    - Wall plaster.

GLASS:

64. Glass and glass products:
    Includes—
    - Glass.
    - Glass, cutting, staining and ornamenting.
    - Mirrors, framed and unframed, not elsewhere specified.

(C-10) METALS AND METAL PRODUCTS OTHER THAN IRON AND STEEL.

65. Smelters:
    Includes—
    - Smelting and refining, copper.
    - Smelting and refining, lead.
    - Smelting and refining, zinc.
    - Smelting and refining, not from ore.

66. Manufactures:
    Includes—
        Aluminum ware.
        Babbitt metal and solder.
        Bells.
        Brass, bronze, and copper products.
        Clocks.
        Copper, tin, and sheet-iron work.
        Electroplating.
        Galvanizing.
        Gas and electric fixtures.
        Gold and silver, leaf and foil.
        Gold and silver, reducing and refining, not from ore.
        Jewelry.
        Lamps and reflectors.
        Lead, bar, pipe, and sheet.
        Needles, pins, and hooks and eyes.
        Pens, gold.
        Plated ware.
        Silversmithing and silverware.
        Stamped and enameled ware, not elsewhere specified.
        Tin foil.
        Tinware, not elsewhere specified.
        Watch and clock materials.
        Watchcases.
        Watches.

(C-11) VEHICLES FOR TRANSPORTATION.

67. Automobiles, motorcycles and bicycles:
    Includes the manufacture of—
        Automobile bodies and parts.
        Automobiles.
        Motorcycles, bicycles and parts.
68. Carriages and wagons:
    Includes the manufacture of—
        Carriage and wagon materials.
        Carriages and sleds, children's.
        Carriages and wagons.
69. Cars (steam railroad, street cars, etc.):
    Includes—
        Cars and general shop construction and repairs by steam railroad companies.
        Cars and general shop construction and repairs by street railroad companies
        Cars, steam railroad, not including operations of railroad companies.
        Cars, street railroad, not including operations of railroad companies.
70. All other:
    Includes—
        Aeroplanes and parts.
        Wheelbarrows.

(C-12) MISCELLANEOUS INDUSTRIES.

71. Tobacco:
    Includes the manufacture of—
        Tobacco, chewing and smoking, and snuff.
        Tobacco, cigars, and cigarettes.
72. Agricultural implements.
73. Electrical machinery:
    Includes electrical machinery, apparatus and supplies.
74. Musical instruments, pianos, organs, etc.:
    Includes the manufacture of—
        Musical instruments and materials, not specified.
        Organs.
        Pianos.
        Piano and organ materials.
        Phonographs and graphophones.

75. Rubber goods:
    Includes the manufacture of—
        Belting and hose, rubber.
        Boots and shoes, rubber.
        Rubber goods, not elsewhere specified.
76. Fur goods, including furs, dressed.
77. Shipbuilding:
    Includes—
        Shipbuilding, iron and steel.
        Shipbuilding, wooden, including boat building.
78. Building construction.
79. Construction contracting (pavements, roads, tunnels, river and harbor dredging, etc.).
80. Engineering.
81. All other:
    Includes—
        Ammunition.
        Artificial flowers.
        Artificial limbs.
        Artists' materials.
        Asbestos products, not including steam packing.
        Brooms.
        Brushes.
        Buttons.
        Combs and hairpins, not made from metal or rubber.
        Dairymen's, poultrymen's and apiarists' supplies.
        Dental goods.
        Enameling.
        Engravers' materials.
        Fancy articles, not elsewhere specified.
        Feathers and plumes.
        Fire extinguishers, chemical.
        Fireworks.
        Foundry supplies.
        Fuel, manufactured.
        Graphite, ground and refined.
        Hairwork.
        Hand stamps.
        Hat and cap materials.
        Hats, straw.
        House-furnishing goods, not elsewhere specified.
        Ice, manufactured.
        Instruments, professional and scientific.
        Ivory, shell, and bone work, not including combs and hairpins.
        Japanning.
        Jewelry and instrument cases.
        Lapidary work.
        Laundries, steam.
        Mattresses and spring beds, not elsewhere specified.
        Models and patterns, not including paper patterns.
        Motion-picture films.
        Mucilage and paste.
        Optical goods.
        Paving materials.
        Pencils, lead.
        Pens, fountain and stylographic.
        Photographic materials.
        Photographic apparatus.
        Pipes, tobacco.
        Pulp, from fiber other than wood.
        Roofing materials.
        Sand and emery paper and cloth.
        Signs, and advertising novelties.
        Soda-water apparatus.
        Sporting and athletic goods.
        Stationery goods, not elsewhere specified.
        Steam packing.

All other—Continued.
Includes—Continued.
Stencils and brands.
Straw goods, not elsewhere specified.
Surgical appliances.
Toys and games.
Umbrellas and canes.
Washing machines and clothes wringers.
Whalebone cutting.
Whips.
Windmills, not elsewhere specified.
Window shades and fixtures.

D. PUBLIC UTILITIES.

82. Electric and gas lighting and power companies.
83. Railroads, steam.
84. Railways, electric, city, and suburban.
85. Steamship transportation companies.
86. Water works.
87. Express companies.
88. Telephone and telegraph companies.
89. All other.

E. BANKS AND INSURANCE COMPANIES.

(E-1) BANKS.

90. National banks.
91. Savings banks and State banks.
92. Trust companies.

(E-2) INSURANCE COMPANIES.

93. Life.
94. Fire and marine (stock).
95. Fire and marine (mutual).
96. Casualty.
97. Fidelity and surety.
98. All other.

F. MERCHANDISING COMPANIES.

99. Department stores.
100. Wholesale jobbers.
101. Real estate.
102. Amusement companies.
103. Hotels and restaurants.

G. MISCELLANEOUS CORPORATIONS.

104. All other corporations of every description not elsewhere provided for.

H. INACTIVE CORPORATIONS.

105. Corporations, inactive or out of business.

○

39
7